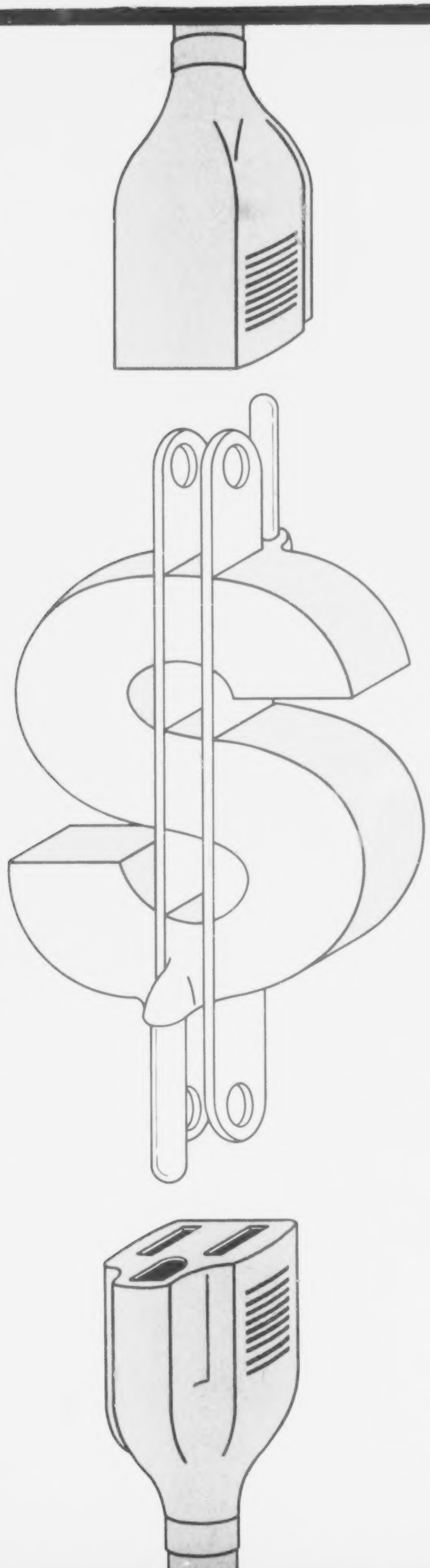

30th Edition
1988

Financial Performance Report

NECA

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1. Introduction

The Financial Performance Report, 1988 is published by the National Electrical Contractors Association. Financial performance information, including ratios, income, and expenses are derived from responses prepared by NECA member electrical contracting organizations. This information is presented in aggregate form by geographical areas and direct labor payroll groups.

As in the 1985 edition of this report, the classification of direct labor groups remains streamlined into four labor categories for ease of comparison. Several of the most frequently used financial ratios for business analysis are provided in the analysis of balance sheet and operating statement information. In addition, this edition of the report expands the use of graphics in displaying summary data.

Section 2, entitled "How to Use this Report," presents important information which is necessary to understand the organization of the data contained in this report. Review this section prior to using this report for analysis and comparison purposes.

The results of the Financial Performance Report, 1988 are contained in sections three through five. The report contains data from calendar year 1987. Section 3 presents summary survey statistics and detailed survey results classified by direct labor payroll groups. More specific financial information, broken down by direct labor payroll groups within each geographical district, is presented in Section 4, "Financial Ratios", and in Section 5, "Income and Expense Statements".

Section 6, "Self Evaluator", should be used to compare individual firm financial performance with the survey results presented for the direct labor payroll group and geographical NECA district to which the individual firm belongs.

NECA expresses its appreciation to those organizations that have participated by providing their responses to the Finanical Performance Survey. Contractor participation makes this financial report possible.

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⇨ *to benefit — participate*

2. How to Use this Report

Respondent Classifications

Survey results are classified by direct labor payroll groups and geographical districts as defined below. To perform comparisons and analysis, find the group and/or geographical area which includes your firm or the firm you are examining and compare your individual company performance to the group or area performance. The Self Evaluator presented in Section 6 of this report can be used to perform comparisons and analysis.

Direct Labor Payroll Group Classifications —

Group 1:	$250,000 or under
Group 2:	$250,001 to $1,000,000
Group 3:	$1,000,001 to $2,500,000
Group 4:	$2,500,001 and over

Geographical District Classifications —

District 1:	Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont.
District 2:	Delaware, District of Columbia, Kentucky, Maryland, Ohio, Pennsylvania, West Virginia.
District 3:	Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, Virginia.
District 4:	Illinois, Indiana, Michigan, Wisconsin.
District 5:	Arizona, Arkansas, Kansas, New Mexico, Oklahoma, Texas.
District 6:	Alaska, Oregon, Washington.
District 7:	Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota.
District 8:	Colorado, Idaho, Montana, Utah, Wyoming.
District 9:	California, Hawaii, Nevada.
District 10:	The United states on all line construction work when performed for utilities, municipally owned distribution systems, R.E.A. and railroads.
Canada:	All provinces.

* Note: Responses from District 10 were insufficient for inclusion in this report.
Other instances in which sufficient data was not available are indicated by a "N/A" notation.

3. Summary Statistics

Survey Responses by Direct Labor Payroll Groups

Group Number	1	2	3	4	Other *	Total
Survey Responses	71	117	74	49	15	326
% of Total	21.8	35.9	22.7	15.0	4.6	100

Survey Responses by Direct Geographical District

District	1	2	3	4	5	6	7	8	9	11	Other *	Total
Survey Responses	32	31	24	69	23	28	54	13	41	8	3	326
% of Total	9.8	9.8	7.4	21.2	7.1	8.3	16.6	4.0	12.6	2.5	0.9	100

Method of Reporting Sales

Cash vs. Accrual	Accrual	Cash	Other *	Total
Survey Responses	284	24	18	326
% of Total	87.1	7.4	5.5	100

Accrual Methods	Completed Contract	Percent Completion	Other *	Total
Survey Responses	56	226	2	284
% of Total	19.7	79.6	0.7	100

Reported Sales Revenue by Direct Labor Payroll Groups

Group Number	1	2	3	4	All Respondents
High	$1,505,242	$6,596,826	$18,420,792	$48,199,054	$48,199,054
Low	$95,409	$702,243	$1,057,172	$4,594,908	$95,409
Average	$605,121	$2,112,186	$5,428,940	$16,521,862	$4,830,118

Average NECA Member Respondent Performance

Average Sales Volume	Average Overhead	Overhead as a Percentage of			Gross Profit (Before Taxes)	Net Profit (After Taxes)
		Sales	Prime Costs	Labor		
$4,830,118	$800,612	16.6	20.5	59.4	$122,602	$73,621

* Unspecified responses are included in "Other"

4. Financial Ratios

Financial ratios derived from balance sheet and operating statement figures are commonly used by bankers, sureties, and other business analysts to evaluate company performance and financial condition. The ratios used in this report are defined for your use on the following pages.

Your ratio calculations must be very carefully analyzed for content and classification in order to make proper comparisons. One ratio alone cannot be used to make a financial determination. To be meaningful, each of the ratio calculations must be made to obtain an accurate picture of the financial condition and performance of a company. It is possible that in one ratio calculation your company's performance may be superior or inferior to a reported ratio. However, it is not this one instance, but the interrelationship of all meaningful ratios that must be considered and interpreted to derive meaningful conclusions.

Financial Ratio Definitions and Applications

In this report, financial ratios are classified into four types — liquidity, profitability, financial structure, and activity. All financial ratios were calculated by first computing the ratio for each individual survey response and then computing the averages for the relevant group. The ratios are described below.

A. LIQUIDITY —Liquidity analysis relates the amount of cash and current assets held by a firm to its current or maturing liabilities. The most commonly used liquidity ratio, the current ratio, is presented in this report.

Current Ratio:

The current ratio is computed by dividing current assets by current liabilities. This ratio is indicative of a company's ability to pay its current obligations as they come due and affords a measurement of the working capital available to finance day-to-day operations. A ratio of $2 in current assets for every $1 in current liabilities is generally considered a minimum requirement.

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

B. PROFITABILITY —Profitability analysis evaluates management effectiveness as indicated by the returns on sales and investment. Four ratios are presented to provide information on respondent profitability: gross profit percentage, profit on sales, return on total assets, and return on net worth.

Gross Profit Percentage:

The gross profit percentage ratio is calculated by dividing gross profit by sales. It relates direct costs to sales since gross profit is equal to sales less total prime cost. Generally, the higher the ratio, the more favorable the firm's condition.

$$\text{Gross Profit Percentage} = \frac{\text{Gross Profit}}{\text{Sales}}$$

Profit on Sales:

The profit on sales ratio is calculated by dividing net profit (after taxes) by sales. Usually, the higher the percentage, the more favorable the firm's condition.

$$\text{Profit on Sales} = \frac{\text{Net Profit}}{\text{Sales}}$$

Return on Total Assets:

The return on total assets ratio is calculated by dividing net profit (after taxes) by total assets. The ratio measures the return on total investment in the firm. It is valuable in determining the relative profitability of departments or divisions within a business, as well as the overall business.

$$\text{Return on Total Assets} = \frac{\text{Net Profit}}{\text{Total Assets}}$$

Return on Net Worth:

The return on net worth ratio is calculated by dividing net profit (after taxes) by total net worth. The ratio measures the rate of return on the stockholder's investment. The ratio should be at least as good as current interest rates for government bonds or treasury bills.

$$\text{Return on Net Worth} = \frac{\text{Net Profit}}{\text{Total Net Worth}}$$

C. FINANCIAL STRUCTURE — Financial structure, or leverage ratios provide an indication of the extent to which the firm has been financed by debt. Two commonly used financial structure ratios are included in this report — the debt ratio and the times interest earned ratio.

Debt Ratio:

The debt ratio is calculated by dividing total liabilities by total assets. This ratio provides a relative indication of the burden of debt carried by the firm. Creditors generally prefer moderate debt ratios, while owners may seek high leverage to maximize earnings potential. In general, the higher the ratio, the greater is the risk associated with conducting business.

$$\text{Debt Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Times Interest Earned:

The times interest earned ratio is calculated by dividing earnings before interest and taxes by total interest payments. The ratio measures the firm's ability to meet debt service charges incurred during the financial period. In general, the higher the value for this ratio, the better able the firm is to cover its interest on debt, which must be paid before taxes.

$$\text{Times Interest Earned} = \frac{\text{Earnings Before Interest \& Taxes}}{\text{Interest Payments}}$$

D. ACTIVITY— Activity ratios measure how effectively the firm employs its resources. A commonly used activity ratio, the fixed asset turnover ratio, is included in this report.

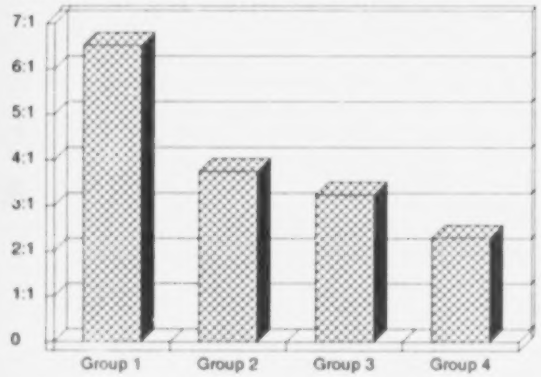
Fixed Asset Turnover:

The fixed asset turnover ratio is calculated by dividing sales by the firm's fixed assets. This ratio measures the intensity with which the firm's fixed assets are employed and how well management has succeeded in employing fixed assets to generate sales revenue.

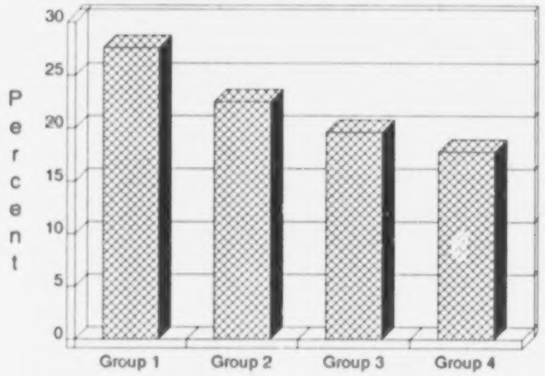
$$\text{Fixed Asset Turnover} = \frac{\text{Sales}}{\text{Fixed Assets}}$$

Financial Ratios by Direct Labor Payroll Groups

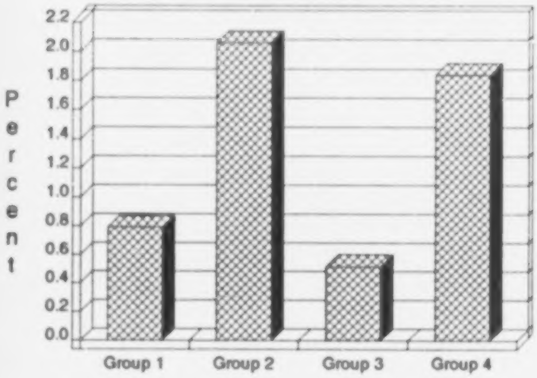
Current Ratio
by Direct Labor Payroll Group



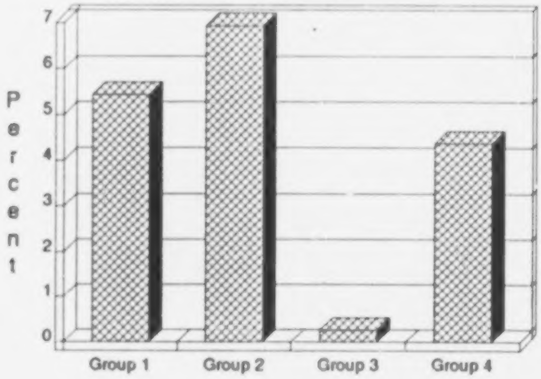
Gross Profit Percentage
by Direct Labor Payroll Group



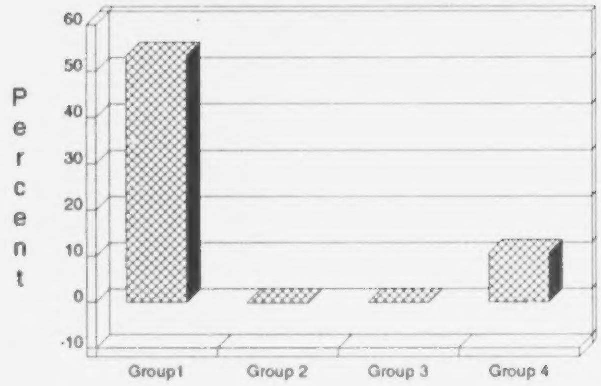
Profit on Sales
by Direct Labor Payroll Group

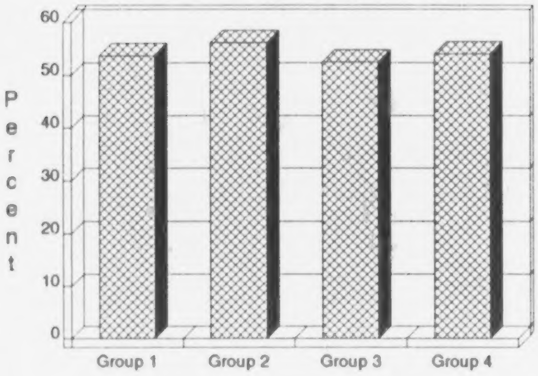


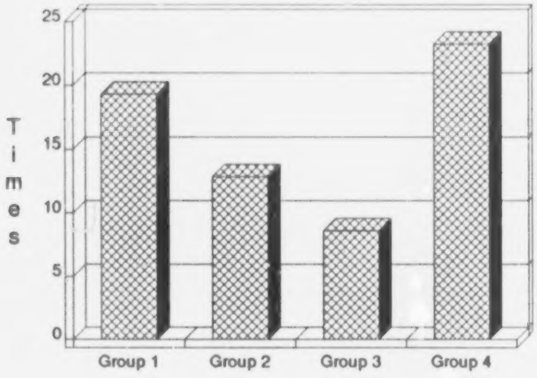
Return on Total Assets
by Direct Labor Payroll Group

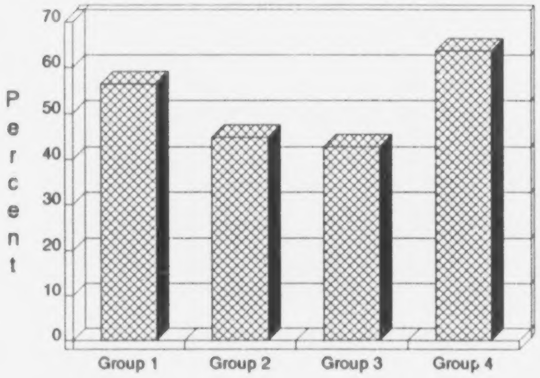


Financial Ratios
by Direct Labor Payroll Groups


Return on Net Worth
by Direct Labor Payroll Group


Debt Ratio
by Direct Labor Payroll Group


Times Interest Earned
by Direct Labor Payroll Group


Fixed Asset Turnover
by Direct Labor Payroll Group

Summary of Financial Ratios

By Direct Labor Payroll Groups

	Group 1	Group 2	Group 3	Group 4	Respondent Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	6.52	3.76	3.24	2.29	3.94	
B. Profitability Ratios:						
Gross Profit Percentage	27.60	22.52	19.17	17.81	22.05	
Profit on Sales	0.79	2.06	0.52	1.84	1.44	
Return on Total Assets	5.43	6.94	0.26	4.37	4.92	
Return on Net Worth	53.42	(0.29)	(0.22)	10.57	12.98	
C. Financial Structure Ratios:						
Debt Ratio	53.69	56.13	52.47	54.02	54.16	
Times Interest Earned	19.33	12.88	8.61	23.28	13.82	
D. Activity Ratio:						
Fixed Asset Turnover	56.46	44.80	42.65	63.66	49.18	

By Geographical Districts

	1	2	3	4	5	6	7	8	9	Canada	Respondent Average
A. Liquidity Ratio:											
Current Ratio	2.16	4.62	6.21	3.18	7.90	4.80	3.06	3.55	4.44	1.97	3.94
B. Profitability Ratios:											
Gross Profit Percentage	20.21	21.99	23.96	22.84	20.21	23.10	20.85	23.50	26.07	9.85	22.05
Profit on Sales	(0.69)	2.58	1.84	1.01	1.42	3.80	0.86	2.01	2.33	(4.39)	1.44
Return on Total Assets	0.68	7.78	7.15	2.50	4.78	9.55	2.95	6.12	9.21	(13.12)	4.92
Return on Net Worth	0.27	24.21	13.26	16.16	13.58	15.49	(37.90)	3.91	82.60	(14.48)	12.98
C. Financial Structure Ratios:											
Debt Ratio	56.82	56.56	38.24	53.41	50.25	49.37	59.01	40.74	61.66	69.49	54.16
Times Interest Earned	24.28	28.36	18.62	12.73	(12.30)	18.31	4.74	2.67	24.99	41.18	13.82
D. Activity Ratio:											
Fixed Asset Turnover	75.01	41.22	40.95	33.51	130.74	42.06	41.22	34.68	49.47	33.15	49.18

---

* As noted on page 8, the financial ratios were calculated by first computing the ratio for each individual survey response and then averaging the ratios of the relevant group. The data contained in these ratio tables will not necessarily match the data in the district tables found on pages 28 through 46 due to useing a different formula to calculate the district table Income and Expense numbers. For example the Gross Profit Percentage financial ratio for a district will not match a gross profit percentage figure calculated from the district tables by dividing average Gross Profit by average Total Sales

( ) Indicates negative values

District 1 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	2.80	2.35	1.94	1.92	2.16	
B. Profitability Ratios:						
Gross Profit Percentage	11.85	29.31	20.41	18.76	20.21	
Profit on Sales	(17.08)	1.80	2.32	3.31	(0.69)	
Return on Total Assets	(32.43)	6.10	5.54	9.62	0.68	
Return on Net Worth	(88.74)	11.66	18.64	21.40	0.27	
C. Financial Structure Ratios:						
Debt Ratio	50.03	49.66	61.77	60.06	56.82	
Times Interest Earned	5.36	3.79	42.21	29.91	24.28	
D. Activity Ratio:						
Fixed Asset Turnover	15.04	43.39	65.38	132.63	75.01	

District 2 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	2.75	2.13	9.11	3.53	4.62	
B. Profitability Ratios:						
Gross Profit Percentage	30.81	21.36	20.79	18.49	21.99	
Profit on Sales	6.50	(0.29)	4.23	2.79	2.58	
Return on Total Assets	18.94	0.70	11.16	8.31	7.78	
Return on Net Worth	45.46	14.70	29.40	17.91	24.21	
C. Financial Structure Ratios:						
Debt Ratio	52.43	62.00	53.65	53.10	56.56	
Times Interest Earned	59.08	44.17	6.18	8.93	28.36	
D. Activity Ratio:						
Fixed Asset Turnover	38.35	46.88	37.36	38.02	41.22	

District 3 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	4.65	10.63	2.69	2.20	6.21	
B. Profitability Ratios:						
Gross Profit Percentage	30.05	24.86	18.55	22.60	23.96	
Profit on Sales	1.80	1.73	2.28	1.59	1.84	
Return on Total Assets	16.17	4.97	7.70	2.31	7.15	
Return on Net Worth	12.38	17.40	14.37	3.44	13.26	
C. Financial Structure Ratios:						
Debt Ratio	30.98	36.99	45.38	39.40	38.24	
Times Interest Earned	2.70	24.68	16.73	23.25	18.62	
D. Activity Ratio:						
Fixed Asset Turnover	35.78	37.52	68.44	19.49	40.95	

( ) Indicates negative values

District 4 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	6.09	2.54	2.65	2.35	3.18	
B. Profitability Ratios:						
Gross Profit Percentage	25.19	23.79	21.40	19.94	22.84	
Profit on Sales	(3.91)	4.22	(1.60)	3.45	1.01	
Return on Total Assets	(11.95)	13.20	(6.83)	9.38	2.50	
Return on Net Worth	19.78	38.62	(22.75)	18.23	16.16	
C. Financial Structure Ratios:						
Debt Ratio	71.58	50.74	49.97	44.42	[illegible]	
Times Interest Earned	46.04	10.95	(2.00)	4.74	12.73	
D. Activity Ratio:						
Fixed Asset Turnover	21.30	38.94	31.59	37.55	33.51	

District 5 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	7.82	12.95	3.21	1.43	7.90	
B. Profitability Ratios:						
Gross Profit Percentage	24.89	21.15	18.43	11.48	20.21	
Profit on Sales	1.87	0.60	3.59	0.68	1.42	
Return on Total Assets	8.71	1.85	6.90	2.19	4.78	
Return on Net Worth	26.87	8.26	10.22	8.81	13.58	
C. Financial Structure Ratios:						
Debt Ratio	54.63	42.71	30.88	72.18	50.25	
Times Interest Earned	(31.33)	(19.50)	13.88	15.75	(12.30)	
D. Activity Ratio:						
Fixed Asset Turnover	301.87	27.36	75.06	79.76	130.74	

District 6 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	11.40	2.07	2.35	N/A	4.80	
B. Profitability Ratios:						
Gross Profit Percentage	31.39	20.13	20.12	N/A	23.10	
Profit on Sales	8.44	2.24	1.78	N/A	3.80	
Return on Total Assets	19.73	6.36	4.87	N/A	9.55	
Return on Net Worth	32.93	7.99	9.83	N/A	15.49	
C. Financial Structure Ratios:						
Debt Ratio	31.04	59.82	51.99	N/A	49.37	
Times Interest Earned	41.51	10.57	7.68	N/A	18.31	
D. Activity Ratio:						
Fixed Asset Turnover	31.07	57.61	27.00	N/A	42.06	

( ) Indicates negative values

District 7 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	4.29	2.73	2.39	3.02	3.06	
B. Profitability Ratios:						
Gross Profit Percentage	25.93	19.63	19.91	16.62	20.85	
Profit on Sales	0.76	0.49	2.74	(0.29)	0.86	
Return on Total Assets	2.14	3.29	8.53	(6.91)	2.95	
Return on Net Worth	8.83	(78.42)	17.08	(10.26)	(37.90)	
C. Financial Structure Ratios:						
Debt Ratio	58.70	65.66	52.92	36.14	59.01	
Times Interest Earned	0.44	3.60	8.65	13.96	4.74	
D. Activity Ratio:						
Fixed Asset Turnover	34.33	46.66	34.76	41.07	41.22	

District 8 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	5.14	1.87	3.89	1.78	3.55	
B. Profitability Ratios:						
Gross Profit Percentage	30.78	24.31	13.09	14.51	23.50	
Profit on Sales	4.24	5.30	(2.45)	(4.05)	2.01	
Return on Total Assets	14.84	12.21	(3.43)	(15.28)	6.12	
Return on Net Worth	19.38	15.32	(4.51)	(37.73)	(3.91)	
C. Financial Structure Ratios:						
Debt Ratio	21.48	77.18	23.44	51.57	40.74	
Times Interest Earned	21.53	3.98	(33.23)	(10.56)	2.67	
D. Activity Ratio:						
Fixed Asset Turnover	31.72	34.85	42.98	33.54	34.68	

District 9 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	9.58	2.05	2.10	2.38	4.44	
B. Profitability Ratios:						
Gross Profit Percentage	33.80	25.45	22.32	18.14	26.07	
Profit on Sales	3.46	2.55	0.99	1.56	2.33	
Return on Total Assets	18.21	10.14	(1.92)	4.90	9.21	
Return on Net Worth	267.67	26.43	(4.32)	13.86	82.60	
C. Financial Structure Ratios:						
Debt Ratio	67.42	59.37	56.32	61.80	61.66	
Times Interest Earned	24.72	10.33	5.53	72.81	24.99	
D. Activity Ratio:						
Fixed Asset Turnover	31.05	63.13	44.55	63.27	49.47	

( ) Indicates negative values

Canada Financial Ratios

	District Average	Insert Your Ratios
A. Liquidity Ratio:		
Current Ratio	1.97	
B. Profitability Ratios:		
Gross Profit Percentage	9.85	
Profit on Sales	(4.39)	
Return on Total Assets	(13.12)	
Return on Net Worth	(14.48)	
C. Financial Structure Ratios:		
Debt Ratio	69.49	
Times Interest Earned	41.18	
D. Activity Ratio:		
Fixed Asset Turnover	33.15	

() Indicates negative values

5. Income and Expense

The following section presents income and expense data for the calendar year 1987. Contractor organizations can compare their performance to their group or district by using the self evaluator on page 47.

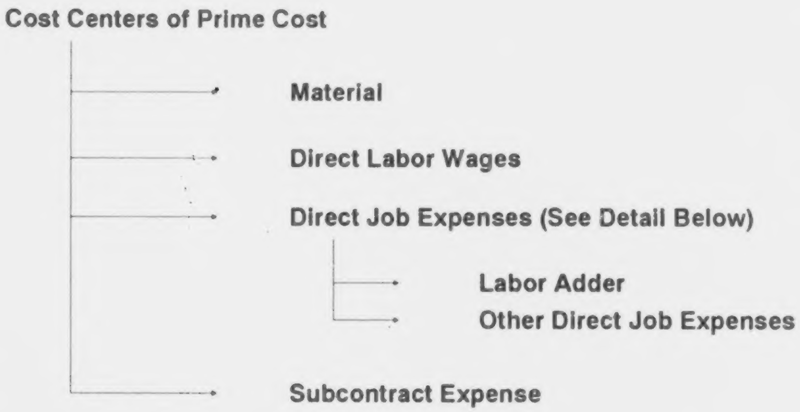
Income and Expense Statement Definitions and Applications

Income and expense statement and detailed overhead expense responses are presented in accordance with account formats specified in the NECA Uniform Chart of Accounts, Index No. 1044. A chart of accounts can be obtained by contacting your local NECA chapter office.

Figures presented for "sales" only include revenue from electrical contracting based on the method of reporting sales. "Other income", where reported by survey respondents, was not included in the calculation or presentation of the income and expense statements.

The presentation of prime cost within the income and expense statement in this report follows the format of an estimate summary. Unless there is a format agreement between estimating and accounting activities as to what cost centers make up prime cost, management information systems for job control will generally not hold any real value for effective management decisions.

As a result of many contractors making use of subcontracts to perform specialty components of work, the income and expense statements in this report now include a separate "Subcontract Expense" component of prime cost. The exhibit below depicts the presentation of prime cost in this report.


Cost Centers of Prime Cost
Material
Direct Labor Wages
Direct Job Expenses (See Detail Below)
Labor Adder
Other Direct Job Expenses
Subcontract Expense

Direct Job Expenses: On the following page is a listing (not all-inclusive) of direct job expenses that may be chargeable to prime cost. In this publication, direct job expenses are broken down into two major subsections — Labor Adder and Other Direct Job Expenses.

(1) LABOR ADDER (Payroll Taxes and Fringe Benefits on Direct Labor Payroll)

- NECA Service Charge.
- National Electrical Benefit Fund. (NEBF)
- Workmen's compensation.
- Public, employers and products liability insurance.
- Federal old age and unemployment insurance. (FICA, FUTA)
- State unemployment insurance.
- Pension, welfare, vacation and other assessments.

(2) OTHER DIRECT JOB EXPENSES

- Permits, inspection fees and special licenses.
- Travel expenses.
- Out-of-town expenses (room and board).
- Equipment rental — specific job use.
- Fire insurance on material and equipment and special insurance needs, when required.
- Performance and payment bonds, when required.
- Depreciation and consumption of tools on the job.
- Job engineering and supervision.
- Working drawings, in-place drawings required by the job.
- Job truck — including driver's wages; depreciation; and operating costs.
- Transportation of men to and from job site.
- Freight and drayage other than direct shipment charges.
- Storage and stock man; purchasing and procurement; expediting.
- Job field office expenses.
- Estimating changes in the job.
- Energy charge: temporary light and power used on the job.
- Interest on borrowed money to finance the job.
- Reserve for contingency and guarantee of the job.

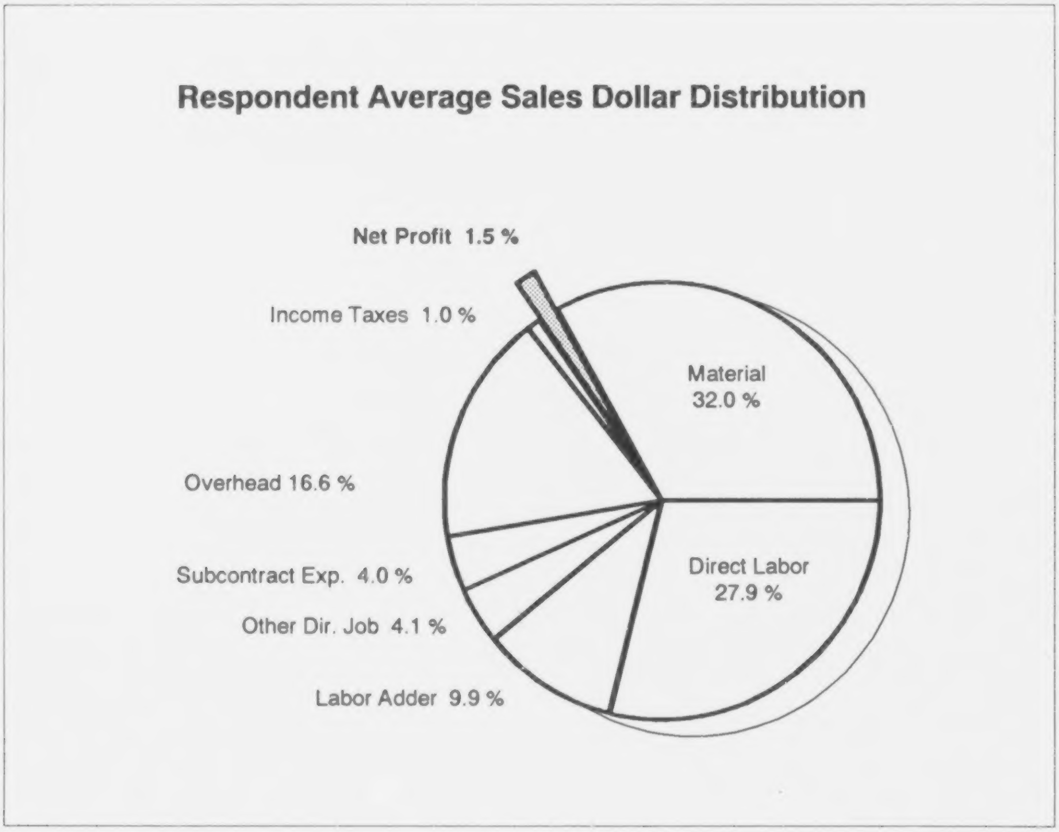
Notes on Calculations of Survey Data

(1) Respondents without a specified District or Labor Category classification are included only in the "Respondent Average" data column — these responses have not been included in the "District" or "Labor Group" averages.

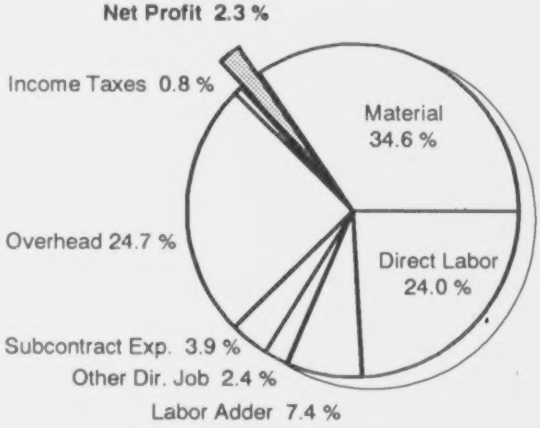
(2) Some respondents provided "Total Prime Cost" or "Total Overhead Expense" data without providing data for the individual prime cost items or the individual overhead expense items. Averages for the individual line items were calculated using only those surveys providing responses at the individual cost level — for this reason, the average "Prime Costs" may not sum to the average "Total Prime Cost", and the average "Overhead Expenses" may not sum to the average "Total Overhead Expenses".

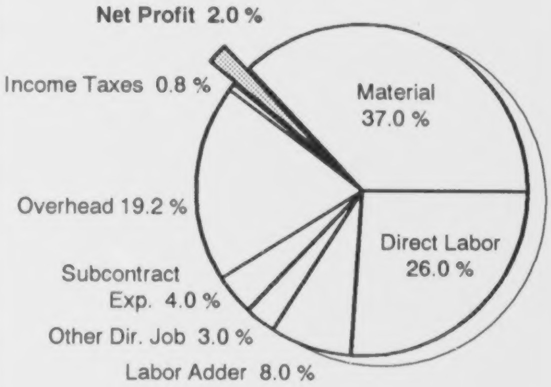
(3) In calculating "% of Sales", "% of Prime", and "% of Labor" for the individual prime cost and overhead expense line items, "Total Sales", "Total Prime", and "Direct Labor" data was included only for those respondents providing the individual prime costs or overhead expenses.

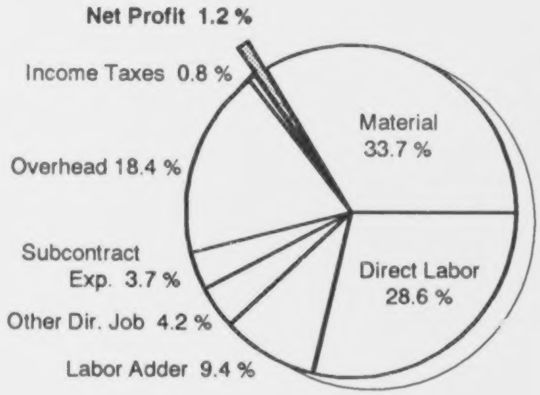
Average Sales Dollar Distribution

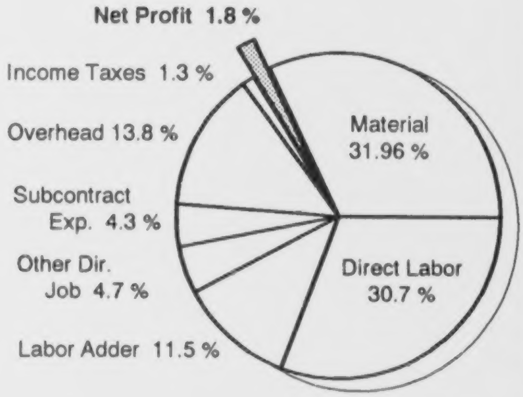


Average Sales Dollar Distribution by Direct Labor Payroll Groups

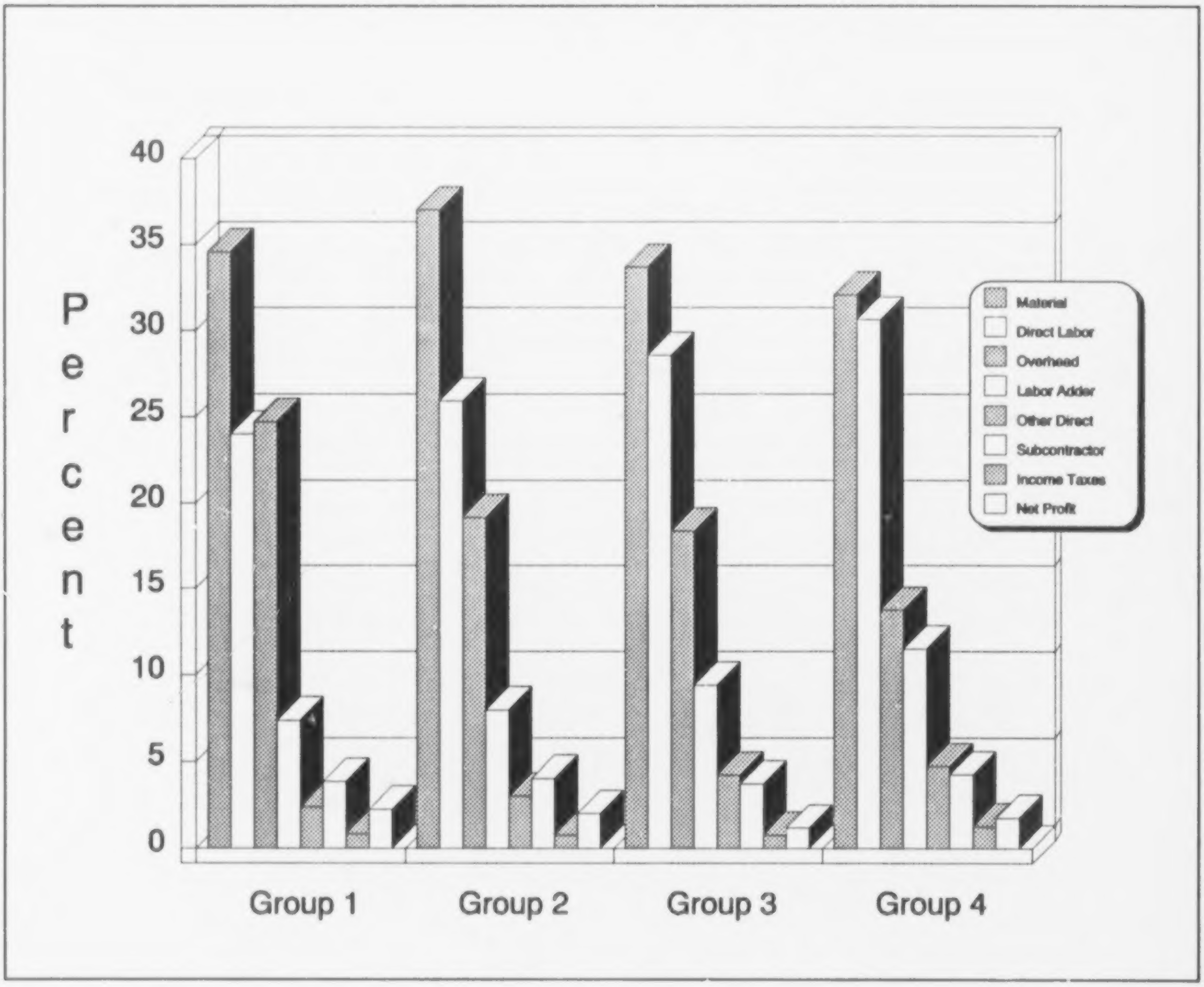

Group 1 Sales Dollar Distribution


Group 2 Sales Dollar Distribution


Group 3 Sales Dollar Distribution


Group 4 Sales Dollar Distribution

Average Sales Dollar Distribution Across Direct Labor Payroll Groups



Base Mix
(Material–Labor Ratios)

The base mix schedule below illustrates the material/labor base mix calculations within prime cost. Sales and operating profit before taxes are also shown for your analysis. Compare your data to the applicable tables. The material/labor base mix is a critical management control point in the construction industry. You can determine the group base mix ratios for your district by extracting the data from the detailed district information that follows.

Base Mix Ratio Calculations are explained below

Base Mix Comparative Schedule:

	Financial Performance Report		Your Data	
Sales	$	%	$	%
Base Mix:				
Material	$		$	
Direct Labor	$		$	
Base mix totals	$	100	$	100
Operating profit before taxes	$		$	
% profit on sales		%		%

Base mix ratio calculation:

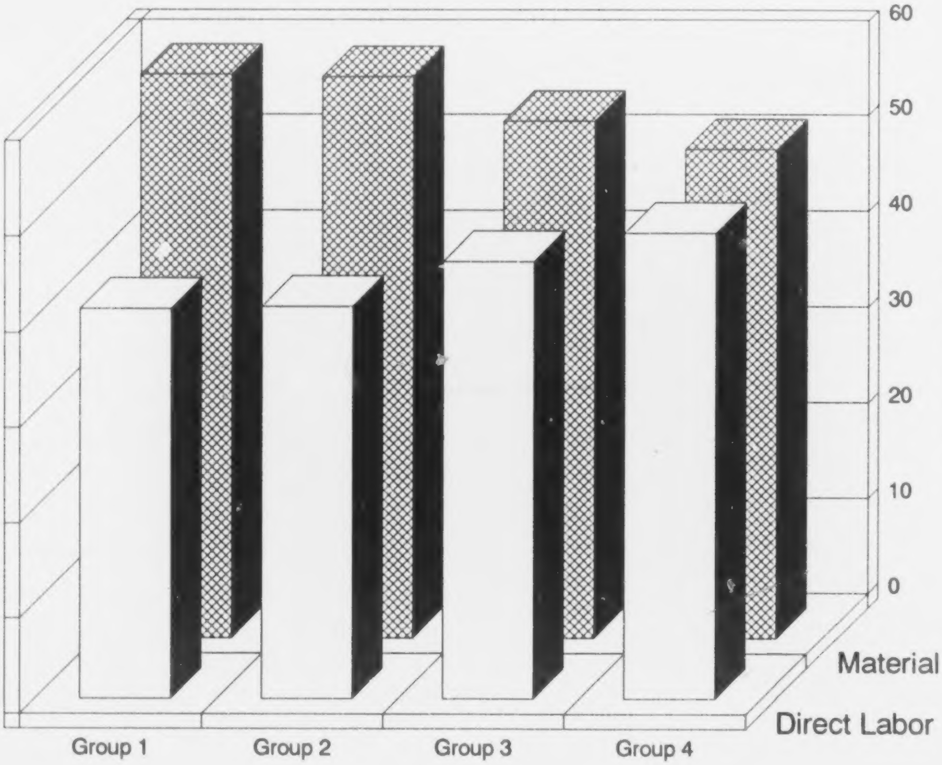
$$\frac{\text{divide Material}}{\text{by Base Mix Total}} = \text{\% of material to base mix total}$$

$$\frac{\text{divide Direct Labor}}{\text{by Base Mix Total}} = \text{\% of direct labor to base mix total}$$

Base Mix Analysis by Direct Labor Payroll Groups

	Group 1	Mix %	Group 2	Mix %	Group 3	Mix %	Group 4	Mix %	Respondent Average	Mix %
Sales	605,121		2,112,186		5,428,940		16,521,862		4,830,118	
Base Mix:										
Material	209,322	59.03	782,281	58.81	1,830,679	54.13	5,301,202	51.16	1,543,666	53.40
Direct Labor	145,260	40.97	548,009	41.19	1,551,043	45.87	5,061,808	48.84	1,346,849	46.60
Base Mix Totals	354,592	100.00	1,330,290	100.00	3,381,722	100.00	10,363,010	100.00	2,890,515	100.00
Operating Profit	18,595		59,004		106,207		502,753		122,602	
% Operating Profit (loss) on Sales	3.07		2.79		1.96		3.04		2.54	

Base Mix Analysis By Direct Labor Payroll Groups



Respondent Summary

Income and Expense

Income and Expense	Group 1 Annual Direct Payroll Under $250,000		Group 2 Annual Direct Payroll $250,001 to $1,000,000		Group 3 Annual Direct Payroll $1,000,001 to $2,500,000	
	Average Dollars	% of Sales (3)	Average Dollars	% of Sales (3)	Average Dollars	% of Sales (3)
Total Sales:	605,121	100.00	2,112,186	100.00	5,428,940	100.00
Prime Cost:						
Material	209,332	34.59	782,281	37.04	1,830,679	33.72
Direct Labor Wages	145,260	24.01	548,009	25.95	1,551,043	28.57
Labor Adder	44,579	7.37	168,277	7.97	510,824	9.41
Other Direct Job Expense	14,374	2.38	63,627	3.01	229,362	4.22
Subcontract Expense	23,297	3.85	85,362	4.04	201,863	3.72
Total Prime Cost (2)	436,841	72.19	1,647,557	78.00	4,323,771	79.64
Gross Profit	168,280	27.81	464,629	22.00	1,105,169	20.36
Total Overhead Expenses	149,685	24.74	405,625	19.20	998,963	18.40
Operating Profit	18,595	3.07	59,004	2.79	106,207	1.96
Income Taxes	4,915	0.81	16,262	0.77	41,936	0.77
Net Profit	13,680	2.26	42,741	2.02	64,271	1.18

Overhead Expenses

Overhead Expenses	Group 1 Annual Direct Payroll Under $250,000		Group 2 Annual Direct Payroll $250,001 to $1,000,000		Group 3 Annual Direct Payroll $1,000,001 to $2,500,000	
	Average Dollars	% of Sales (3)	Average Dollars	% of Sales (3)	Average Dollars	% of Sales (3)
Total Overhead (2)	149,685	24.74	405,625	19.20	998,963	18.40
Advertising and Promotion	2,796	0.46	6,456	0.31	11,504	0.21
Auto & Truck (incl. rental)	8,802	1.45	19,571	0.93	49,594	0.91
Bad Debts	1,664	0.27	8,748	0.41	31,563	0.58
Charitable Contributions	289	0.05	1,184	0.06	1,928	0.04
Collection Expense	104	0.02	143	0.01	209	0.00
Depreciation & Amortization	10,107	1.67	20,546	0.97	47,275	0.87
Dues and Subscriptions	1,722	0.28	3,142	0.15	4,830	0.09
Overhead Employee Benefits	3,793	0.63	8,336	0.39	24,914	0.46
Freight and Express	181	0.03	617	0.03	1,193	0.02
Heat, Light, and Water	2,267	0.37	4,961	0.23	9,376	0.17
Interest Expense	3,575	0.59	12,426	0.59	25,588	0.47
Overhead Empl. Ins.—General	4,909	0.81	11,694	0.55	24,848	0.46
Overhead Empl. Ins.—Work. Comp.	2,070	0.34	4,388	0.21	17,076	0.31
Public & Employer's Liability Ins.	4,401	0.73	13,015	0.62	18,138	0.33
Legal and Accounting	3,482	0.58	10,151	0.48	32,626	0.60
Miscellaneous	1,444	0.24	2,522	0.12	16,079	0.30
Office Supplies and Expense	3,894	0.64	9,105	0.43	19,973	0.37
Pension and Profit Sharing Plans	2,165	0.36	13,733	0.65	27,851	0.51
Rent	7,585	1.25	12,896	0.61	25,311	0.47
Repairs and Maintenance	2,298	0.38	4,887	0.23	9,488	0.17
Plan, Bid Bonds, Est. & Engin. Exp.	795	0.13	1,347	0.06	5,828	0.11
Salaries & Wages—Overhead Pers.	57,010	9.42	193,092	9.14	443,259	8.16
Shop Supplies & Expense	1,356	0.22	3,434	0.16	8,925	0.16
Small Tools	1,267	0.21	3,325	0.16	7,899	0.15
Taxes & Licenses—General	2,885	0.48	6,721	0.32	21,387	0.39
Taxes, Overhead Payroll	4,776	0.79	16,089	0.76	35,488	0.65
Telephone, Telegraph, & Postage	3,566	0.59	6,895	0.33	15,663	0.29
Travel (Administrative)	2,023	0.33	4,457	0.21	11,072	0.20
Other Expenses	5,097	0.84	8,688	0.41	29,139	0.54

(1), (2), (3) see notes on page 19

Respondent Summary

Group 4 Annual Direct Payroll Over $2,500,000		Respondent Average (1)		Insert Your Figures		Notes
Average Dollars	% of Sales (3)	Average Dollars	% of Sales (3)	Dollars	% of Sales	
16,521,862	100.00	4,830,118	100.00			
5,301,202	32.09	1,543,666	31.96			
5,061,808	30.64	1,346,849	27.88			
1,900,732	11.50	475,601	9.85			
779,945	4.72	196,916	4.08			
702,254	4.25	191,415	3.96			
13,745,942	83.20	3,906,904	80.89			
2,775,919	16.80	923,214	19.11			
2,273,166	13.76	800,612	16.58			
502,753	3.04	122,602	2.54			
209,691	1.27	48,981	1.01			
293,062	1.77	73,621	1.52			

Group 4 Annual Direct Payroll Over $2,500,000		Respondent Average (1)		Insert Your Figures		Notes
Average Dollars	% of Sales (3)	Average Dollars	% of Sales (3)	Dollars	% of Sales	
2,273,166	13.76	800,612	16.58			
35,510	0.21	11,365	0.24			
129,713	0.79	39,614	0.82			
20,421	0.12	13,934	0.29			
12,416	0.08	2,937	0.06			
2	0.00	120	0.00			
86,904	0.53	34,735	0.72			
10,480	0.06	4,201	0.09			
53,241	0.32	22,967	0.48			
1,853	0.01	792	0.02			
35,818	0.22	9,774	0.20			
46,169	0.28	18,530	0.38			
77,863	0.47	23,591	0.49			
11,701	0.07	7,834	0.16			
44,712	0.27	16,460	0.34			
49,009	0.30	19,660	0.41			
15,405	0.09	7,252	0.15			
53,670	0.32	17,951	0.37			
105,449	0.64	27,229	0.56			
93,009	0.56	25,856	0.54			
38,569	0.23	9,998	0.21			
9,555	0.06	2,648	0.05			
1,137,283	6.88	357,666	7.40			
14,070	0.09	6,423	0.13			
24,748	0.15	7,009	0.15			
29,581	0.18	12,396	0.26			
67,023	0.41	26,540	0.55			
32,823	0.20	11,663	0.24			
34,161	0.21	9,863	0.20			
59,823	0.36	29,558	0.61			

(1), (2), (3) see notes on page 19

District 1

Income and Expense	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	696,138	100.00	120.54	347.84	2,070,832	100.00	139.03	374.59
Prime Cost:								
Material	219,423	31.52	37.99	109.64	679,446	32.81	45.62	122.90
Direct Labor Wages	200,131	28.75	34.65	100.00	552,828	26.70	37.12	100.00
Labor Adder	87,696	12.60	15.18	43.82	180,780	8.73	12.14	32.70
Other Direct Job Expense	5,707	0.82	0.99	2.85	51,137	2.47	3.43	9.25
Subcontract Expense	64,577	9.28	11.18	32.27	25,248	1.22	1.70	4.57
Total Prime Cost (2)	577,535	82.96	100.00	288.58	1,489,438	71.92	100.00	269.42
Gross Profit	118,603	17.04	20.54	59.26	581,394	28.08	39.03	105.17
Total Overhead Expenses	192,768	27.69	33.38	96.32	545,261	26.33	36.61	98.63
Operating Profit	(74,164)	(10.65)	(12.84)	(37.06)	36,133	1.74	2.43	6.54
Income Taxes	6,631	0.95	1.15	3.31	8,018	0.39	0.54	1.45
Net Profit	(80,795)	(11.61)	(13.99)	(40.37)	28,115	1.36	1.89	5.09

Overhead Expenses	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	192,768	27.69	33.38	96.32	545,261	26.33	36.61	98.63
Advertising and Promotion	2,144	0.31	0.37	1.07	10,941	0.53	0.73	1.98
Auto & Truck (incl. rental)	11,715	1.68	2.03	5.85	16,199	0.78	1.09	2.93
Bad Debts	1,700	0.24	0.29	0.85	5,702	0.28	0.38	1.03
Charitable Contributions	607	0.09	0.11	0.30	933	0.05	0.06	0.17
Collection Expense	0	0.00	0.00	0.00	1,182	0.06	0.08	0.21
Depreciation & Amortization	12,535	1.80	2.17	6.26	22,824	1.10	1.53	4.13
Dues and Subscriptions	2,103	0.30	0.36	1.05	3,312	0.16	0.22	0.60
Overhead Employee Benefits	4,114	0.59	0.71	2.06	35,967	1.74	2.41	6.51
Freight and Express	543	0.08	0.09	0.27	4,307	0.21	0.29	0.78
Heat, Light, and Water	2,543	0.37	0.44	1.27	20,163	0.97	1.35	3.65
Interest Expense	5,443	0.78	0.94	2.72	26,671	1.29	1.79	4.82
Overhead Empl. Ins.—General	5,482	0.79	0.95	2.74	11,663	0.56	0.78	2.11
Overhead Empl. Ins.—Work. Comp.	56	0.01	0.01	0.03	11,172	0.54	0.75	2.02
Public & Employer's Liability Ins.	4,415	0.63	0.76	2.21	22,082	1.07	1.48	3.99
Legal and Accounting	6,532	0.94	1.13	3.26	11,183	0.54	0.75	2.02
Miscellaneous	1,234	0.18	0.21	0.62	267	0.01	0.02	0.05
Office Supplies and Expense	8,552	1.23	1.48	4.27	6,657	0.32	0.45	1.20
Pension and Profit Sharing Plans	3,744	0.54	0.65	1.87	12,963	0.63	0.87	2.34
Rent	8,786	1.26	1.52	4.39	24,699	1.19	1.66	4.47
Repairs and Maintenance	1,664	0.24	0.29	0.83	2,513	0.12	0.17	0.45
Plan, Bid Bonds, Est. & Engin. Exp.	327	0.05	0.06	0.16	70	0.00	0.00	0.01
Salaries & Wages—Overhead Pers.	92,404	13.27	16.00	46.17	218,509	10.55	14.67	39.53
Shop Supplies & Expense	681	0.10	0.12	0.34	3,509	0.17	0.24	0.63
Small Tools	1,320	0.19	0.23	0.66	3,356	0.16	0.23	0.61
Taxes & Licenses—General	3,068	0.44	0.53	1.53	5,401	0.26	0.36	0.98
Taxes, Overhead Payroll	7,961	1.14	1.38	3.98	23,713	1.15	1.59	4.29
Telephone, Telegraph, & Postage	4,374	0.63	0.76	2.19	6,234	0.30	0.42	1.13
Travel (Administrative)	2,712	0.39	0.47	1.36	2,701	0.13	0.18	0.49
Other Expenses	(3,993)	(0.57)	(0.69)	(2.00)	30,372	1.47	2.04	5.49

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
6,527,870	100.00	127.46	304.04	17,485,161	100.00	122.83	306.72	8,316,937	100.00	124.58	309.38
1,629,480	24.96	31.82	75.89	4,164,523	23.82	29.25	73.05	2,049,478	24.64	30.70	76.24
2,147,033	32.89	41.92	100.00	5,700,718	32.60	40.05	100.00	2,688,270	32.32	40.27	100.00
918,181	14.07	17.93	42.77	2,470,560	14.13	17.36	43.34	1,149,746	13.82	17.22	42.77
145,668	2.23	2.84	6.78	1,051,115	6.01	7.38	18.44	405,251	4.87	6.07	15.07
281,189	4.31	5.49	13.10	848,508	4.85	5.96	14.88	383,005	4.61	5.74	14.25
5,121,550	78.46	100.00	238.54	14,235,424	81.41	100.00	249.71	6,675,750	80.27	100.00	248.33
1,406,320	21.54	27.46	65.50	3,249,737	18.59	22.83	57.01	1,641,187	19.73	24.58	61.05
1,046,257	16.03	20.43	48.73	2,275,772	13.02	15.99	39.92	1,213,648	14.59	18.18	45.15
360,062	5.52	7.03	16.77	973,965	5.57	6.84	17.08	427,540	5.14	6.40	15.90
62,209	0.95	1.21	2.90	356,646	2.04	2.51	6.26	140,253	1.69	2.10	5.22
297,853	4.56	5.82	13.87	617,319	3.53	4.34	10.83	287,286	3.45	4.30	10.69

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
1,046,257	16.03	20.43	48.73	2,275,772	13.02	15.99	39.92	1,213,648	14.59	18.18	45.15
12,617	0.21	0.25	0.59	30,787	0.18	0.22	0.54	16,593	0.20	0.25	0.62
41,125	0.69	0.80	1.92	205,206	1.17	1.44	3.60	85,932	1.05	1.29	3.20
50,157	0.84	0.98	2.34	23,470	0.13	0.16	0.41	24,294	0.30	0.36	0.90
2,910	0.05	0.06	0.14	16,024	0.09	0.11	0.28	6,502	0.08	0.10	0.24
0	0.00	0.00	0.00	0	0.00	0.00	0.00	236	0.00	0.00	0.01
47,486	0.80	0.93	2.21	49,803	0.28	0.35	0.87	37,501	0.46	0.56	1.39
4,503	0.08	0.09	0.21	13,277	0.08	0.09	0.23	6,790	0.08	0.10	0.25
33,628	0.56	0.66	1.57	70,799	0.40	0.50	1.24	41,567	0.51	0.62	1.55
2,517	0.04	0.05	0.12	390	0.00	0.00	0.01	1,837	0.02	0.03	0.07
7,801	0.13	0.15	0.36	64,475	0.37	0.45	1.13	28,288	0.35	0.42	1.05
40,154	0.67	0.78	1.87	77,699	0.44	0.55	1.36	44,187	0.54	0.66	1.64
26,763	0.45	0.52	1.25	40,104	0.23	0.28	0.70	24,643	0.30	0.37	0.92
20,623	0.35	0.40	0.96	11,446	0.07	0.08	0.20	12,246	0.15	0.18	0.46
7,921	0.13	0.15	0.37	75,164	0.43	0.53	1.32	32,583	0.40	0.49	1.21
32,823	0.55	0.64	1.53	75,465	0.43	0.53	1.32	38,327	0.47	0.57	1.43
28,914	0.48	0.56	1.35	35,083	0.20	0.25	0.62	20,628	0.25	0.31	0.77
13,299	0.22	0.26	0.62	59,161	0.34	0.42	1.04	26,467	0.32	0.40	0.98
19,713	0.33	0.38	0.92	76,680	0.44	0.54	1.35	34,691	0.43	0.52	1.29
28,609	0.48	0.56	1.33	86,616	0.50	0.61	1.52	43,859	0.54	0.66	1.63
16,415	0.27	0.32	0.76	16,974	0.10	0.12	0.30	11,362	0.14	0.17	0.42
11,914	0.20	0.23	0.55	6,861	0.04	0.05	0.12	5,930	0.07	0.09	0.22
491,201	8.22	9.59	22.88	1,072,652	6.13	7.54	18.82	564,014	6.92	8.45	20.98
3,138	0.05	0.06	0.15	0	0.00	0.00	0.00	1,757	0.02	0.03	0.07
4,333	0.07	0.08	0.20	470	0.00	0.00	0.01	2,348	0.03	0.04	0.09
2,627	0.04	0.05	0.12	21,617	0.12	0.15	0.38	9,586	0.12	0.14	0.36
29,884	0.50	0.58	1.39	47,660	0.27	0.33	0.84	30,921	0.38	0.46	1.15
24,596	0.41	0.48	1.15	29,902	0.17	0.21	0.52	19,322	0.24	0.29	0.72
19,871	0.33	0.39	0.93	62,184	0.36	0.44	1.09	27,682	0.34	0.41	1.03
20,713	0.35	0.40	0.96	5,803	0.03	0.04	0.10	13,557	0.17	0.20	0.50

(1), (2), (3) see notes on page 19

District 2

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	848,676	100.00	147.15	438.50	1,852,708	100.00	127.91	341.69
Prime Cost:								
Material	286,062	33.71	49.60	147.81	488,105	26.35	33.70	90.02
Direct Labor Wages	193,540	22.80	33.56	100.00	542,211	29.27	37.43	100.00
Labor Adder	60,823	7.17	10.55	31.43	173,144	9.35	11.95	31.93
Other Direct Job Expense	17,099	2.01	2.96	8.83	75,896	4.10	5.24	14.00
Subcontract Expense	19,232	2.27	3.33	9.94	169,071	9.13	11.67	31.18
Total Prime Cost (2)	576,756	67.96	100.00	298.00	1,448,427	78.18	100.00	267.13
Gross Profit	271,920	32.04	47.15	140.50	404,281	21.82	27.91	74.56
Total Overhead Expenses	204,302	24.07	35.42	105.56	386,335	20.85	26.67	71.25
Operating Profit	67,619	7.97	11.72	34.94	17,945	0.97	1.24	3.31
Income Taxes	6,763	0.80	1.17	3.49	10,321	0.56	0.71	1.90
Net Profit	60,856	7.17	10.55	31.44	7,624	0.41	0.53	1.41

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	204,302	24.07	35.42	105.56	386,335	20.85	26.67	71.25
Advertising and Promotion	2,439	0.14	0.21	1.46	5,967	0.32	0.41	1.10
Auto & Truck (incl. rental)	6,891	0.39	0.60	4.13	18,802	1.01	1.30	3.47
Bad Debts	765	0.04	0.07	0.46	2,254	0.12	0.16	0.42
Charitable Contributions	979	0.06	0.09	0.59	1,527	0.08	0.11	0.28
Collection Expense	300	0.02	0.03	0.18	3	0.00	0.00	0.00
Depreciation & Amortization	6,940	0.39	0.60	4.16	15,094	0.81	1.04	2.78
Dues and Subscriptions	2,356	0.13	0.20	1.41	3,775	0.20	0.26	0.70
Overhead Employee Benefits	6,910	0.39	0.60	4.15	6,750	0.36	0.47	1.24
Freight and Express	96	0.01	0.01	0.06	0	0.00	0.00	0.00
Heat, Light, and Water	4,442	0.25	0.39	2.67	4,788	0.26	0.33	0.88
Interest Expense	4,562	0.26	0.40	2.74	9,070	0.49	0.63	1.67
Overhead Empl. Ins.—General	7,605	0.43	0.66	4.56	4,696	0.25	0.32	0.87
Overhead Empl. Ins.—Work. Comp.	3,069	0.17	0.27	1.84	5,402	0.29	0.37	1.00
Public & Employer's Liability Ins.	5,109	0.29	0.44	3.07	8,486	0.46	0.59	1.57
Legal and Accounting	7,322	0.42	0.64	4.39	13,222	0.71	0.91	2.44
Miscellaneous	2,330	0.13	0.20	1.40	1,650	0.09	0.11	0.30
Office Supplies and Expense	5,598	0.32	0.49	3.36	9,771	0.53	0.67	1.80
Pension and Profit Sharing Plans	6,790	0.39	0.59	4.07	23,233	1.25	1.60	4.28
Rent	16,472	0.94	1.43	9.88	9,655	0.52	0.67	1.78
Repairs and Maintenance	865	0.05	0.08	0.52	6,794	0.37	0.47	1.25
Plan, Bid Bonds, Est. & Engin. Exp.	7,819	0.44	0.68	4.69	0	0.00	0.00	0.00
Salaries & Wages—Overhead Pers.	69,443	3.95	6.04	41.66	186,508	10.07	12.88	34.40
Shop Supplies & Expense	750	0.04	0.07	0.45	1,975	0.11	0.14	0.36
Small Tools	2,250	0.13	0.20	1.35	8,350	0.45	0.58	1.54
Taxes & Licenses—General	5,608	0.32	0.49	3.36	7,908	0.43	0.55	1.46
Taxes, Overhead Payroll	6,826	0.39	0.59	4.10	13,824	0.75	0.95	2.55
Telephone, Telegraph, & Postage	2,634	0.15	0.23	1.58	7,725	0.42	0.53	1.42
Travel (Administrative)	2,406	0.14	0.21	1.44	4,146	0.22	0.29	0.76
Other Expenses	14,729	0.84	1.28	8.84	4,961	0.27	0.34	0.92

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
4,634,024	100.00	126.66	330.97	9,615,574	100.00	121.94	337.53	3,915,813	100.00	125.35	338.13
1,402,055	30.26	38.32	100.14	4,018,792	41.79	50.96	141.07	1,352,616	34.54	43.30	116.80
1,400,147	30.21	38.27	100.00	2,848,842	29.63	36.13	100.00	1,158,070	29.57	37.07	100.00
421,435	9.09	11.52	30.10	881,956	9.17	11.18	30.96	356,916	9.11	11.43	30.82
262,620	5.67	7.18	18.76	104,360	1.09	1.32	3.66	130,642	3.34	4.18	11.28
172,299	3.72	4.71	12.31	31,708	0.33	0.40	1.11	125,722	3.21	4.02	10.86
3,658,557	78.95	100.00	261.30	7,885,658	82.01	100.00	276.80	3,123,966	79.78	100.00	269.76
975,467	21.05	26.66	69.67	1,729,915	17.99	21.94	60.72	791,846	20.22	25.35	68.38
769,998	16.62	21.05	54.99	1,429,548	14.87	18.13	50.18	660,159	16.86	21.13	57.01
205,469	4.43	5.62	14.67	300,367	3.12	3.81	10.54	131,687	3.36	4.22	11.37
38,590	0.83	1.05	2.76	84,455	0.88	1.07	2.96	31,385	0.80	1.00	2.71
166,879	3.60	4.56	11.92	215,912	2.25	2.74	7.58	100,302	2.56	3.21	8.66

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
769,998	16.62	21.05	54.99	1,429,548	14.87	18.13	50.18	660,159	16.86	21.13	57.01
5,444	0.12	0.15	0.39	18,303	0.17	0.20	0.56	6,814	0.17	0.22	0.61
20,007	0.43	0.55	1.43	77,773	0.72	0.87	2.40	25,019	0.63	0.80	2.24
14,558	0.31	0.40	1.04	1,204	0.01	0.01	0.04	5,644	0.14	0.18	0.51
3,037	0.07	0.08	0.22	6,113	0.06	0.07	0.19	2,500	0.06	0.08	0.22
37	0.00	0.00	0.00	0	0.00	0.00	0.00	54	0.00	0.00	0.00
38,412	0.83	1.05	2.74	51,614	0.47	0.57	1.59	25,723	0.65	0.82	2.30
4,176	0.09	0.11	0.30	8,733	0.08	0.10	0.27	4,257	0.11	0.14	0.38
32,735	0.71	0.89	2.34	55,617	0.51	0.62	1.71	21,344	0.54	0.68	1.91
1,827	0.04	0.05	0.13	0	0.00	0.00	0.00	580	0.01	0.02	0.05
8,563	0.18	0.23	0.61	15,491	0.14	0.17	0.48	7,223	0.18	0.23	0.65
7,617	0.16	0.21	0.54	25,887	0.24	0.29	0.80	10,004	0.25	0.32	0.90
13,293	0.29	0.36	0.95	54,673	0.50	0.61	1.69	14,497	0.37	0.46	1.30
13,716	0.30	0.37	0.98	34,774	0.32	0.39	1.07	11,526	0.29	0.37	1.03
19,855	0.43	0.54	1.42	65,289	0.60	0.73	2.01	19,091	0.48	0.61	1.71
13,108	0.28	0.36	0.94	40,674	0.37	0.45	1.25	15,703	0.40	0.50	1.41
5,619	0.12	0.15	0.40	12,657	0.12	0.14	0.39	4,437	0.11	0.14	0.40
10,645	0.23	0.29	0.76	36,476	0.34	0.41	1.12	12,813	0.32	0.41	1.15
55,478	1.20	1.52	3.96	36,083	0.33	0.40	1.11	31,943	0.81	1.02	2.86
9,464	0.20	0.26	0.68	37,166	0.34	0.41	1.15	13,998	0.35	0.45	1.25
6,146	0.13	0.17	0.44	10,573	0.10	0.12	0.33	6,062	0.15	0.19	0.54
1,082	0.02	0.03	0.08	1,634	0.02	0.02	0.05	1,640	0.04	0.05	0.15
353,357	7.63	9.66	25.24	881,030	8.10	9.81	27.16	311,506	7.90	9.98	27.91
5,607	0.12	0.15	0.40	17,592	0.16	0.20	0.54	5,019	0.13	0.16	0.45
8,052	0.17	0.22	0.58	47,601	0.44	0.53	1.47	12,542	0.32	0.40	1.12
22,962	0.50	0.63	1.64	21,946	0.20	0.24	0.68	13,926	0.35	0.45	1.25
70,663	1.52	1.93	5.05	57,575	0.53	0.64	1.78	36,056	0.91	1.15	3.23
9,623	0.21	0.26	0.69	24,290	0.22	0.27	0.75	9,630	0.24	0.31	0.86
11,392	0.25	0.31	0.81	15,643	0.14	0.17	0.48	7,597	0.19	0.24	0.68
3,522	0.08	0.10	0.25	2,018	0.02	0.02	0.06	5,285	0.13	0.17	0.47

(1), (2), (3) see notes on page 19

District 3

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	610,602	100.00	142.65	419.08	1,837,055	100.00	132.22	381.78
Prime Cost:								
Material	189,007	30.95	44.15	129.72	733,324	39.92	52.78	152.40
Direct Labor Wages	145,701	23.86	34.04	100.00	481,188	26.19	34.63	100.00
Labor Adder	26,058	4.27	6.09	17.88	112,616	6.14	8.12	23.45
Other Direct Job Expense	37,987	6.22	8.87	26.07	14,359	0.78	1.03	2.98
Subcontract Expense	29,303	4.80	6.85	20.11	47,661	2.59	3.43	9.90
Total Prime Cost (2)	428,055	70.10	100.00	293.79	1,389,348	75.63	100.00	288.73
Gross Profit	182,546	29.90	42.65	125.29	447,706	24.37	32.22	93.04
Total Overhead Expenses	172,591	28.27	40.32	118.46	398,217	21.68	28.66	82.76
Operating Profit	9,955	1.63	2.33	6.83	49,489	2.69	3.56	10.28
Income Taxes	644	0.11	0.15	0.44	17,520	0.95	1.26	3.64
Net Profit	9,311	1.52	2.18	6.39	31,970	1.74	2.30	6.64

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	172,591	28.27	40.32	118.46	398,217	21.68	28.66	82.76
Advertising and Promotion	1,744	0.29	0.41	1.20	3,248	0.18	0.24	0.64
Auto & Truck (incl. rental)	9,324	1.53	2.18	6.40	28,125	1.53	2.05	5.58
Bad Debts	412	0.07	0.10	0.28	2,015	0.11	0.15	0.40
Charitable Contributions	150	0.02	0.04	0.10	1,118	0.06	0.08	0.22
Collection Expense	0	0.00	0.00	0.00	4	0.00	0.00	0.00
Depreciation & Amortization	5,500	0.90	1.28	3.77	32,229	1.76	2.34	6.40
Dues and Subscriptions	2,545	0.42	0.59	1.75	4,513	0.25	0.33	0.90
Overhead Employee Benefits	2,968	0.49	0.69	2.04	9,988	0.54	0.73	1.98
Freight and Express	0	0.00	0.00	0.00	38	0.00	0.00	0.01
Heat, Light, and Water	1,363	0.22	0.32	0.94	4,266	0.23	0.31	0.85
Interest Expense	1,008	0.17	0.24	0.69	6,782	0.37	0.49	1.35
Overhead Empl. Ins.—General	9,651	1.58	2.25	6.62	18,480	1.01	1.34	3.67
Overhead Empl. Ins.—Work. Comp.	4,351	0.71	1.02	2.99	7,737	0.42	0.56	1.54
Public & Employer's Liability Ins.	0	0.00	0.00	0.00	13,210	0.72	0.96	2.62
Legal and Accounting	1,103	0.18	0.26	0.76	5,217	0.28	0.38	1.04
Miscellaneous	5,535	0.91	1.29	3.80	2,542	0.14	0.18	0.50
Office Supplies and Expense	5,415	0.89	1.26	3.72	6,574	0.36	0.48	1.30
Pension and Profit Sharing Plans	1,733	0.28	0.40	1.19	9,925	0.54	0.72	1.97
Rent	10,631	1.74	2.48	7.30	4,913	0.27	0.35	0.98
Repairs and Maintenance	2,121	0.35	0.50	1.46	7,278	0.40	0.52	1.44
Plan, Bid Bonds, Est. & Engin. Exp.	2,488	0.41	0.58	1.71	2,694	0.15	0.20	0.53
Salaries & Wages—Overhead Pers.	74,862	12.26	17.49	51.38	168,075	9.16	12.23	33.36
Shop Supplies & Expense	0	0.00	0.00	0.00	3,967	0.22	0.29	0.79
Small Tools	0	0.00	0.00	0.00	1,662	0.09	0.12	0.33
Taxes & Licenses—General	7,800	1.28	1.82	5.35	7,240	0.39	0.53	1.44
Taxes, Overhead Payroll	3,872	0.63	0.90	2.66	24,225	1.32	1.76	4.81
Telephone, Telegraph, & Postage	4,664	0.76	1.09	3.20	5,743	0.31	0.42	1.14
Travel (Administrative)	4,220	0.69	0.99	2.90	964	0.05	0.07	0.19
Other Expenses	9,135	1.50	2.13	6.27	30,626	1.67	2.23	6.08

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
5,577,994	100.00	123.40	316.31	14,288,570	100.00	125.90	330.68	4,728,189	100.00	126.52	335.39
1,997,771	35.82	44.20	113.29	3,312,229	23.18	29.18	76.65	1,390,623	29.41	37.21	98.64
1,763,473	31.61	39.01	100.00	4,320,994	30.24	38.07	100.00	1,409,765	29.82	37.72	100.00
565,423	10.14	12.51	32.06	1,624,598	11.37	14.31	37.60	474,777	10.04	12.70	33.68
102,125	1.83	2.26	5.79	2,085,542	14.60	18.38	48.27	415,181	8.78	11.11	29.45
91,419	1.64	2.02	5.18	6,099	0.04	0.05	0.14	46,711	0.99	1.25	3.31
4,520,212	81.04	100.00	256.32	11,349,461	79.43	100.00	262.66	3,737,057	79.04	100.00	265.08
1,057,782	18.96	23.40	59.98	2,939,109	20.57	25.90	68.02	991,131	20.96	26.52	70.30
836,834	15.00	18.51	47.45	2,584,981	18.09	22.78	59.82	854,473	18.07	22.86	60.61
220,948	3.96	4.89	12.53	354,128	2.48	3.12	8.20	136,658	2.89	3.66	9.69
91,630	1.64	2.03	5.20	280,453	1.96	2.47	6.49	79,101	1.67	2.12	5.61
129,318	2.32	2.86	7.33	73,676	0.52	0.65	1.71	57,557	1.22	1.54	4.08

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
836,834	15.00	18.51	47.45	2,584,981	18.09	22.78	59.82	854,473	18.07	22.86	60.61
8,133	0.15	0.17	0.46	30,834	0.22	0.27	0.71	8,953	0.18	0.23	0.61
41,956	0.75	0.87	2.38	23,246	0.16	0.20	0.54	25,684	0.53	0.66	1.76
33,810	0.61	0.70	1.92	15,273	0.11	0.13	0.35	11,268	0.23	0.29	0.77
2,626	0.05	0.05	0.15	21,005	0.15	0.19	0.49	4,850	0.10	0.12	0.33
0	0.00	0.00	0.00	0	0.00	0.00	0.00	1	0.00	0.00	0.00
60,024	1.08	1.24	3.40	136,439	0.95	1.20	3.16	51,168	1.05	1.31	3.50
4,617	0.08	0.10	0.26	18,618	0.13	0.16	0.43	6,538	0.13	0.17	0.45
11,883	0.21	0.25	0.67	67,698	0.47	0.60	1.57	19,181	0.39	0.49	1.31
128	0.00	0.00	0.01	0	0.00	0.00	0.00	43	0.00	0.00	0.00
10,393	0.19	0.22	0.59	13,025	0.09	0.11	0.30	6,529	0.13	0.17	0.45
14,034	0.25	0.29	0.80	21,471	0.15	0.19	0.50	9,742	0.20	0.25	0.67
27,780	0.50	0.58	1.58	133,030	0.93	1.17	3.08	38,976	0.80	1.00	2.66
51,177	0.92	1.06	2.90	0	0.00	0.00	0.00	15,236	0.31	0.39	1.04
14,221	0.25	0.29	0.81	74,244	0.52	0.65	1.72	21,535	0.44	0.55	1.47
11,649	0.21	0.24	0.66	56,574	0.40	0.50	1.31	15,031	0.31	0.38	1.03
5,766	0.10	0.12	0.33	7,229	0.05	0.06	0.17	4,556	0.09	0.12	0.31
13,635	0.24	0.28	0.77	49,511	0.35	0.44	1.15	15,476	0.32	0.40	1.06
30,132	0.54	0.62	1.71	180,580	1.26	1.59	4.18	43,605	0.90	1.11	2.98
19,736	0.35	0.41	1.12	44,568	0.31	0.39	1.03	16,308	0.34	0.42	1.12
6,791	0.12	0.14	0.39	103,768	0.73	0.91	2.40	23,442	0.48	0.60	1.60
2,704	0.05	0.06	0.15	7,337	0.05	0.06	0.17	3,380	0.07	0.09	0.23
365,328	6.55	7.57	20.72	1,336,496	9.35	11.78	30.93	400,758	8.24	10.23	27.40
7,040	0.13	0.15	0.40	6,901	0.05	0.06	0.16	4,297	0.09	0.11	0.29
12,292	0.22	0.25	0.70	0	0.00	0.00	0.00	3,398	0.07	0.09	0.23
19,170	0.34	0.40	1.09	32,538	0.23	0.29	0.75	14,324	0.29	0.37	0.98
20,317	0.36	0.42	1.15	59,894	0.42	0.53	1.39	25,020	0.51	0.64	1.71
14,274	0.26	0.30	0.81	46,825	0.33	0.41	1.08	14,694	0.30	0.38	1.00
9,017	0.16	0.19	0.51	65,599	0.46	0.58	1.52	15,094	0.31	0.39	1.03
18,203	0.33	0.38	1.03	32,282	0.23	0.28	0.75	22,804	0.47	0.58	1.56

(1), (2), (3) see notes on page 19

District 4

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	374,643	100.00	131.39	439.52	2,079,816	100.00	129.81	379.91
Prime Cost:								
Material	123,232	32.89	43.22	144.57	785,141	37.75	49.00	143.42
Direct Labor Wages	85,240	22.75	29.90	100.00	547,450	26.32	34.17	100.00
Labor Adder	30,263	8.08	10.61	35.50	152,307	7.32	9.51	27.82
Other Direct Job Expense	8,470	2.26	2.97	9.94	64,388	3.10	4.02	11.76
Subcontract Expense	37,925	10.12	13.30	44.49	52,892	2.54	3.30	9.66
Total Prime Cost (2)	285,129	76.11	100.00	334.50	1,602,178	77.03	100.00	292.66
Gross Profit	89,514	23.89	31.39	105.01	477,638	22.97	29.81	87.25
Total Overhead Expenses	83,848	22.38	29.41	98.37	364,309	17.52	22.74	66.55
Operating Profit	5,666	1.51	1.99	6.65	113,329	5.45	7.07	20.70
Income Taxes	2,509	0.67	0.88	2.94	33,689	1.62	2.10	6.15
Net Profit	3,157	0.84	1.11	3.70	79,640	3.83	4.97	14.55

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	83,848	22.38	29.41	98.37	364,309	17.52	22.74	66.55
Advertising and Promotion	1,245	0.41	0.57	1.62	4,860	0.23	0.30	0.88
Auto & Truck (incl. rental)	2,846	0.93	1.30	3.70	14,386	0.68	0.88	2.61
Bad Debts	618	0.20	0.28	0.80	5,083	0.24	0.31	0.92
Charitable Contributions	105	0.03	0.05	0.14	1,688	0.08	0.10	0.31
Collection Expense	0	0.00	0.00	0.00	64	0.00	0.00	0.01
Depreciation & Amortization	5,098	1.67	2.33	6.62	19,574	0.92	1.20	3.55
Dues and Subscriptions	1,260	0.41	0.57	1.64	3,658	0.17	0.22	0.66
Overhead Employee Benefits	4,920	1.61	2.24	6.39	6,319	0.30	0.39	1.15
Freight and Express	86	0.03	0.04	0.11	843	0.04	0.05	0.15
Heat, Light, and Water	1,192	0.39	0.54	1.55	3,810	0.18	0.23	0.69
Interest Expense	1,797	0.59	0.82	2.33	8,369	0.40	0.51	1.52
Overhead Empl. Ins.—General	3,450	1.13	1.57	4.48	12,525	0.59	0.77	2.27
Overhead Empl. Ins.—Work. Comp.	2,475	0.81	1.13	3.21	6,472	0.31	0.40	1.17
Public & Employer's Liability Ins.	1,319	0.43	0.60	1.71	11,710	0.55	0.72	2.12
Legal and Accounting	1,774	0.58	0.81	2.30	7,586	0.36	0.46	1.37
Miscellaneous	401	0.13	0.18	0.52	5,665	0.27	0.35	1.03
Office Supplies and Expense	1,767	0.58	0.81	2.30	7,505	0.35	0.46	1.36
Pension and Profit Sharing Plans	425	0.14	0.19	0.55	9,717	0.46	0.59	1.76
Rent	2,545	0.83	1.16	3.31	9,784	0.46	0.60	1.77
Repairs and Maintenance	1,210	0.40	0.55	1.57	4,637	0.22	0.28	0.84
Plan, Bid Bonds, Est. & Engin. Exp.	4	0.00	0.00	0.00	479	0.02	0.03	0.09
Salaries & Wages—Overhead Pers.	35,367	11.59	16.14	45.94	178,313	8.43	10.89	32.32
Shop Supplies & Expense	149	0.05	0.07	0.19	2,320	0.11	0.14	0.42
Small Tools	493	0.16	0.22	0.64	3,982	0.19	0.24	0.72
Taxes & Licenses—General	788	0.26	0.36	1.02	10,305	0.49	0.63	1.87
Taxes, Overhead Payroll	3,617	1.19	1.65	4.70	14,768	0.70	0.90	2.68
Telephone, Telegraph, & Postage	2,911	0.95	1.33	3.78	6,758	0.32	0.41	1.22
Travel (Administrative)	1,009	0.33	0.46	1.31	6,751	0.32	0.41	1.22
Other Expenses	2,108	0.69	0.96	2.74	3,096	0.15	0.19	0.56

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
5,554,346	100.00	129.07	345.47	14,671,553	100.00	124.15	273.39	4,451,154	100.00	127.01	315.09
1,796,278	32.34	41.74	111.73	3,592,300	24.48	30.40	66.94	1,330,411	29.89	37.96	94.18
1,607,755	28.95	37.36	100.00	5,366,465	36.58	45.41	100.00	1,412,680	31.74	40.31	100.00
436,347	7.86	10.14	27.14	1,849,950	12.61	15.65	34.47	439,039	9.86	12.53	31.08
282,555	5.09	6.57	17.57	650,982	4.44	5.51	12.13	195,037	4.38	5.57	13.81
180,366	3.25	4.19	11.22	357,760	2.44	3.03	6.67	127,313	2.86	3.63	9.01
4,303,302	77.48	100.00	267.66	11,817,459	80.55	100.00	220.21	3,504,481	78.73	100.00	248.07
1,251,044	22.52	29.07	77.81	2,854,094	19.45	24.15	53.18	946,673	21.27	27.01	67.01
1,236,382	22.26	28.73	76.90	2,226,972	15.18	18.84	41.50	811,590	18.23	23.16	57.45
14,662	0.26	0.34	0.91	627,122	4.27	5.31	11.69	135,083	3.03	3.85	9.56
45,039	0.81	1.05	2.80	89,592	0.61	0.76	1.67	38,832	0.87	1.11	2.75
(30,377)	(0.55)	(0.71)	(1.89)	537,530	3.66	4.55	10.02	96,250	2.16	2.75	6.81

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
1,236,382	22.26	28.73	76.90	2,226,972	15.18	18.84	41.50	811,590	18.23	23.16	57.45
14,831	0.27	0.34	0.92	72,579	0.49	0.61	1.35	16,540	0.36	0.46	1.14
51,758	0.93	1.20	3.22	42,047	0.29	0.36	0.78	27,187	0.60	0.76	1.88
12,558	0.23	0.29	0.78	4,909	0.03	0.04	0.09	6,489	0.14	0.18	0.45
1,872	0.03	0.04	0.12	14,266	0.10	0.12	0.27	3,216	0.07	0.09	0.22
725	0.01	0.02	0.05	4	0.00	0.00	0.00	238	0.01	0.01	0.02
58,417	1.05	1.36	3.63	47,894	0.33	0.41	0.89	32,400	0.71	0.90	2.24
6,636	0.12	0.15	0.41	5,394	0.04	0.05	0.10	4,363	0.10	0.12	0.30
19,432	0.35	0.45	1.21	32,289	0.22	0.27	0.60	13,511	0.30	0.38	0.93
680	0.01	0.02	0.04	3,991	0.03	0.03	0.07	1,103	0.02	0.03	0.08
9,792	0.18	0.23	0.61	40,062	0.27	0.34	0.75	10,135	0.22	0.28	0.70
26,734	0.48	0.62	1.66	19,162	0.13	0.16	0.36	14,119	0.31	0.39	0.98
27,335	0.49	0.64	1.70	35,307	0.24	0.30	0.66	18,473	0.41	0.52	1.28
17,502	0.32	0.41	1.09	9,606	0.07	0.08	0.18	9,454	0.21	0.26	0.65
14,534	0.26	0.34	0.90	8,203	0.06	0.07	0.15	10,291	0.23	0.29	0.71
70,685	1.27	1.64	4.40	42,546	0.29	0.36	0.79	29,887	0.66	0.83	2.07
37,816	0.68	0.88	2.35	9,101	0.06	0.08	0.17	14,648	0.32	0.41	1.01
24,097	0.43	0.56	1.50	49,283	0.34	0.42	0.92	17,168	0.38	0.48	1.19
32,245	0.58	0.75	2.01	104,041	0.71	0.88	1.94	27,790	0.61	0.77	1.92
25,880	0.47	0.60	1.61	106,354	0.72	0.90	1.98	26,635	0.58	0.74	1.84
11,901	0.21	0.28	0.74	28,672	0.20	0.24	0.53	9,508	0.21	0.27	0.66
1,993	0.04	0.05	0.12	9,443	0.06	0.08	0.18	2,082	0.05	0.06	0.14
602,267	10.84	14.00	37.46	1,181,289	8.05	10.00	22.01	416,921	9.16	11.63	28.82
11,925	0.21	0.28	0.74	2,093	0.01	0.02	0.04	4,729	0.10	0.13	0.33
8,352	0.15	0.19	0.52	5,511	0.04	0.05	0.10	4,881	0.11	0.14	0.34
38,598	0.69	0.90	2.40	49,290	0.34	0.42	0.92	22,363	0.49	0.62	1.55
29,516	0.53	0.69	1.84	112,806	0.77	0.95	2.10	30,766	0.68	0.86	2.13
16,553	0.30	0.38	1.03	27,494	0.19	0.23	0.51	11,841	0.26	0.33	0.82
9,603	0.17	0.22	0.60	29,164	0.20	0.25	0.54	9,717	0.21	0.27	0.67
52,146	0.94	1.21	3.24	134,171	0.91	1.14	2.50	35,415	0.78	0.99	2.45

(1), (2), (3) see notes on page 19

District 5

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	653,833	100.00	133.30	449.37	1,743,932	100.00	128.23	415.90
Prime Cost:								
Material	248,903	38.07	50.75	171.07	625,563	35.87	46.00	149.19
Direct Labor Wages	145,500	22.25	29.66	100.00	419,319	24.04	30.83	100.00
Labor Adder	43,773	6.69	8.92	30.08	115,164	6.60	8.47	27.46
Other Direct Job Expense	35,555	5.44	7.25	24.44	36,552	2.10	2.69	8.72
Subcontract Expense	16,765	2.56	3.42	11.52	163,389	9.37	12.01	38.97
Total Prime Cost (2)	490,496	75.02	100.00	337.11	1,359,987	77.98	100.00	324.33
Gross Profit	163,337	24.98	33.30	112.26	383,945	22.02	28.23	91.56
Total Overhead Expenses	141,809	21.69	28.91	97.46	381,986	21.90	28.09	91.10
Operating Profit	21,528	3.29	4.39	14.80	1,959	0.11	0.14	0.47
Income Taxes	5,467	0.84	1.11	3.76	5,265	0.30	0.39	1.26
Net Profit	16,060	2.46	3.27	11.04	(3,306)	(0.19)	(0.24)	(0.79)

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	141,809	21.69	28.91	97.46	381,986	21.90	28.09	91.10
Advertising and Promotion	3,045	0.47	0.62	2.09	5,496	0.32	0.40	1.31
Auto & Truck (incl. rental)	9,958	1.52	2.03	6.84	11,958	0.69	0.88	2.85
Bad Debts	821	0.13	0.17	0.56	2,462	0.14	0.18	0.59
Charitable Contributions	57	0.01	0.01	0.04	548	0.03	0.04	0.13
Collection Expense	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Depreciation & Amortization	16,423	2.51	3.35	11.29	20,303	1.16	1.49	4.84
Dues and Subscriptions	834	0.13	0.17	0.57	1,638	0.10	0.12	0.41
Overhead Employee Benefits	5,491	0.84	1.12	3.77	3,806	0.22	0.28	0.91
Freight and Express	2	0.00	0.00	0.00	391	0.02	0.03	0.09
Heat, Light, and Water	3,351	0.51	0.68	2.30	5,697	0.33	0.42	1.36
Interest Expense	6,136	0.94	1.25	4.22	5,759	0.33	0.42	1.37
Overhead Empl. Ins.—General	5,356	0.82	1.09	3.68	4,821	0.28	0.35	1.15
Overhead Empl. Ins.—Work. Comp.	596	0.09	0.12	0.41	4,935	0.28	0.36	1.18
Public & Employer's Liability Ins.	6,387	0.98	1.30	4.39	13,633	0.78	1.00	3.25
Legal and Accounting	5,038	0.77	1.03	3.46	8,571	0.49	0.63	2.04
Miscellaneous	1,527	0.23	0.31	1.05	784	0.04	0.06	0.19
Office Supplies and Expense	3,314	0.51	0.68	2.28	9,216	0.53	0.68	2.20
Pension and Profit Sharing Plans	1,044	0.16	0.21	0.72	20,177	1.16	1.48	4.81
Rent	6,080	0.93	1.24	4.18	14,034	0.80	1.03	3.35
Repairs and Maintenance	3,095	0.47	0.63	2.13	4,490	0.26	0.33	1.07
Plan, Bid Bonds, Est. & Engin. Exp.	1,238	0.19	0.25	0.85	2,272	0.13	0.17	0.54
Salaries & Wages—Overhead Pers.	47,537	7.27	9.69	32.67	210,955	12.10	15.51	50.31
Shop Supplies & Expense	133	0.02	0.03	0.09	311	0.02	0.02	0.07
Small Tools	248	0.04	0.05	0.17	319	0.02	0.02	0.08
Taxes & Licenses—General	3,795	0.58	0.77	2.61	9,446	0.54	0.69	2.25
Taxes, Overhead Payroll	4,925	0.75	1.00	3.38	7,813	0.45	0.57	1.86
Telephone, Telegraph, & Postage	1,890	0.29	0.39	1.30	5,165	0.30	0.38	1.23
Travel (Administrative)	1,368	0.21	0.28	0.94	3,937	0.23	0.29	0.94
Other Expenses	2,121	0.32	0.43	1.46	2,991	0.17	0.22	0.71

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
6,370,505	100.00	123.81	440.30	14,965,388	100.00	112.94	470.97	4,431,880	100.00	117.83	455.10
2,265,100	35.56	44.02	156.55	7,682,403	51.33	57.98	241.77	2,012,352	45.41	53.50	206.65
1,446,861	22.71	28.12	100.00	3,177,575	21.23	23.98	100.00	973,815	21.97	25.89	100.00
309,874	4.86	6.02	21.42	1,129,021	7.54	8.52	35.53	303,338	6.84	8.06	31.15
439,488	6.90	8.54	30.38	609,102	4.07	4.60	19.17	195,280	4.41	5.19	20.05
684,226	10.74	13.30	47.29	652,093	4.36	4.92	20.52	276,614	6.24	7.35	28.41
5,145,548	80.77	100.00	355.64	13,250,193	88.54	100.00	416.99	3,761,399	84.87	100.00	386.25
1,224,957	19.23	23.81	84.66	1,715,194	11.46	12.94	53.98	670,480	15.13	17.83	68.85
825,086	12.95	16.03	57.03	1,555,299	10.39	11.74	48.95	579,318	13.07	15.40	59.49
399,871	6.28	7.77	27.64	159,896	1.07	1.21	5.03	91,162	2.06	2.42	9.36
121,584	1.91	2.36	8.40	51,519	0.34	0.39	1.62	29,601	0.67	0.79	3.04
278,287	4.37	5.41	19.23	108,377	0.72	0.82	3.41	61,561	1.39	1.64	6.32

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
825,086	12.95	16.03	57.03	1,555,299	10.39	11.74	48.95	579,318	13.07	15.40	59.49
12,415	0.19	0.24	0.86	2,801	0.02	0.02	0.09	5,170	0.12	0.14	0.53
22,930	0.36	0.45	1.58	67,311	0.45	0.51	2.12	22,882	0.52	0.61	2.35
27,900	0.44	0.54	1.93	10,492	0.07	0.08	0.33	6,869	0.15	0.18	0.71
1,815	0.03	0.04	0.13	3,990	0.03	0.03	0.13	1,191	0.03	0.03	0.12
0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00
21,707	0.34	0.42	1.50	111,027	0.74	0.84	3.49	35,755	0.81	0.95	3.67
3,608	0.06	0.07	0.25	6,899	0.05	0.05	0.22	2,629	0.06	0.07	0.27
21,967	0.34	0.43	1.52	14,168	0.09	0.11	0.45	8,703	0.20	0.23	0.89
520	0.01	0.01	0.04	1,087	0.01	0.01	0.03	411	0.01	0.01	0.04
8,318	0.13	0.16	0.57	20,779	0.14	0.16	0.65	8,050	0.18	0.21	0.83
5,546	0.09	0.11	0.38	27,540	0.18	0.21	0.87	9,810	0.22	0.26	1.01
33,116	0.52	0.64	2.29	61,231	0.41	0.46	1.93	19,106	0.43	0.51	1.96
1,001	0.02	0.02	0.07	16,466	0.11	0.12	0.52	5,114	0.12	0.14	0.53
8,291	0.13	0.16	0.57	18,540	0.12	0.14	0.58	11,491	0.26	0.31	1.18
12,431	0.20	0.24	0.86	37,440	0.25	0.28	1.18	13,222	0.30	0.35	1.36
5,573	0.09	0.11	0.39	14,652	0.10	0.11	0.46	4,195	0.09	0.11	0.43
11,511	0.18	0.22	0.80	39,778	0.27	0.30	1.25	13,208	0.30	0.35	1.36
18,227	0.29	0.35	1.26	110,040	0.74	0.83	3.46	30,162	0.68	0.80	3.10
25,801	0.41	0.50	1.78	118,538	0.79	0.89	3.73	32,109	0.72	0.85	3.30
21,487	0.34	0.42	1.49	10,892	0.07	0.08	0.34	7,528	0.17	0.20	0.77
1,299	0.02	0.03	0.09	1,019	0.01	0.01	0.03	1,582	0.04	0.04	0.16
357,906	5.62	6.96	24.74	677,212	4.53	5.11	21.31	263,771	5.95	7.01	27.09
5,460	0.09	0.11	0.38	18,038	0.12	0.14	0.57	4,179	0.09	0.11	0.43
648	0.01	0.01	0.04	35,741	0.24	0.27	1.12	6,782	0.15	0.16	0.70
32,619	0.51	0.63	2.25	30,142	0.20	0.23	0.95	14,571	0.33	0.39	1.50
28,273	0.44	0.55	1.95	35,119	0.23	0.27	1.11	14,649	0.33	0.39	1.50
12,181	0.19	0.24	0.84	27,645	0.18	0.21	0.87	9,167	0.21	0.24	0.94
1,883	0.03	0.04	0.13	17,356	0.12	0.13	0.55	5,279	0.12	0.14	0.54
120,653	1.89	2.34	8.34	19,358	0.13	0.15	0.61	21,735	0.49	0.58	2.23

(1), (2), (3) see notes on page 19

District 6

Income and Expense	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	730,724	100.00	145.66	448.63	2,797,330	100.00	124.66	392.83
Prime Cost:								
Material	258,559	35.38	51.54	158.74	1,080,837	38.64	48.17	151.78
Direct Labor Wages	162,881	22.29	32.47	100.00	712,099	25.46	31.73	100.00
Labor Adder	50,673	6.93	10.10	31.11	204,766	7.32	9.13	28.76
Other Direct Job Expense	7,869	1.08	1.57	4.83	116,325	4.16	5.18	16.34
Subcontract Expense	21,678	2.97	4.32	13.31	129,954	4.65	5.79	18.25
Total Prime Cost (2)	501,660	68.65	100.00	307.99	2,243,982	80.22	100.00	315.12
Gross Profit	229,064	31.35	45.66	140.63	553,348	19.78	24.66	77.71
Total Overhead Expenses	158,959	21.75	31.69	97.59	492,255	17.60	21.94	69.13
Operating Profit	70,105	9.59	13.97	43.04	61,094	2.18	2.72	8.58
Income Taxes	9,537	1.31	1.90	5.86	11,740	0.42	0.52	1.65
Net Profit	60,568	8.29	12.07	37.19	49,353	1.76	2.20	6.93

Overhead Expenses	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	158,959	21.75	31.69	97.59	492,255	17.60	21.94	69.13
Advertising and Promotion	825	0.11	0.16	0.49	8,194	0.29	0.37	1.15
Auto & Truck (incl. rental)	9,311	1.25	1.80	5.58	32,218	1.15	1.45	4.52
Bad Debts	1,318	0.18	0.26	0.79	15,645	0.56	0.70	2.19
Charitable Contributions	386	0.05	0.07	0.23	1,415	0.05	0.06	0.20
Collection Expense	0	0.00	0.00	0.00	224	0.01	0.01	0.03
Depreciation & Amortization	19,449	2.61	3.77	11.65	26,896	0.96	1.21	3.77
Dues and Subscriptions	1,518	0.20	0.29	0.91	4,098	0.15	0.18	0.57
Overhead Employee Benefits	3,520	0.47	0.68	2.11	8,101	0.29	0.36	1.14
Freight and Express	270	0.04	0.05	0.16	1,238	0.04	0.06	0.17
Heat, Light, and Water	2,327	0.31	0.45	1.39	5,948	0.21	0.27	0.83
Interest Expense	2,275	0.31	0.44	1.36	8,794	0.31	0.39	1.23
Overhead Empl. Ins.—General	3,643	0.49	0.71	2.18	6,756	0.24	0.30	0.95
Overhead Empl. Ins.—Work. Comp.	100	0.01	0.02	0.06	3,276	0.12	0.15	0.46
Public & Employer's Liability Ins.	8,408	1.13	1.63	5.04	22,681	0.81	1.02	3.18
Legal and Accounting	3,519	0.47	0.68	2.11	9,014	0.32	0.40	1.26
Miscellaneous	1,550	0.21	0.30	0.93	471	0.02	0.02	0.07
Office Supplies and Expense	4,155	0.56	0.81	2.49	11,248	0.40	0.50	1.58
Pension and Profit Sharing Plans	2,309	0.31	0.45	1.38	11,994	0.43	0.54	1.68
Rent	6,153	0.82	1.19	3.69	25,152	0.90	1.13	3.53
Repairs and Maintenance	2,266	0.30	0.44	1.36	11,054	0.39	0.50	1.55
Plan, Bid Bonds, Est. & Engin. Exp.	291	0.04	0.06	0.17	393	0.01	0.02	0.06
Salaries & Wages—Overhead Pers.	72,375	9.70	14.03	43.37	236,613	8.45	10.62	33.20
Shop Supplies & Expense	1,662	0.22	0.32	1.00	6,907	0.25	0.31	0.97
Small Tools	2,244	0.30	0.43	1.34	3,829	0.14	0.17	0.54
Taxes & Licenses—General	4,052	0.54	0.79	2.43	5,888	0.21	0.26	0.83
Taxes, Overhead Payroll	3,486	0.47	0.68	2.09	26,265	0.94	1.18	3.69
Telephone, Telegraph, & Postage	3,085	0.41	0.60	1.85	7,540	0.27	0.34	1.06
Travel (Administrative)	1,929	0.26	0.37	1.16	4,440	0.16	0.20	0.62
Other Expenses	2,124	0.28	0.41	1.27	8,060	0.29	0.36	1.13

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
5,750,789	100.00	124.78	380.64	N/A	—	—	—	3,370,788	100.00	124.27	396.49
2,088,793	36.32	45.32	138.25	N/A	—	—	—	1,343,669	39.86	49.54	158.05
1,510,838	26.27	32.78	100.00	N/A	—	—	—	850,147	25.22	31.34	100.00
448,037	7.79	9.72	29.65	N/A	—	—	—	256,494	7.61	9.46	30.17
352,308	6.13	7.64	23.32	N/A	—	—	—	148,043	4.39	5.46	17.41
208,695	3.63	4.53	13.81	N/A	—	—	—	114,062	3.38	4.21	13.42
4,608,670	80.14	100.00	305.04	N/A	—	—	—	2,712,415	80.47	100.00	319.05
1,142,118	19.86	24.78	75.60	N/A	—	—	—	658,373	19.53	24.27	77.44
1,091,961	18.99	23.69	72.28	N/A	—	—	—	601,749	17.85	22.18	70.78
50,157	0.87	1.09	3.32	N/A	—	—	—	56,625	1.68	2.09	6.66
(22,164)	(0.39)	(0.48)	(1.47)	N/A	—	—	—	2,216	0.07	0.08	0.26
72,321	1.26	1.57	4.79	N/A	—	—	—	54,409	1.61	2.01	6.40

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
1,091,961	18.99	23.69	72.28	N/A	—	—	—	601,749	17.85	22.18	70.78
10,875	0.20	0.25	0.73	N/A	—	—	—	6,177	0.18	0.23	0.73
107,996	1.96	2.47	7.29	N/A	—	—	—	45,661	1.36	1.70	5.37
32,844	0.60	0.75	2.22	N/A	—	—	—	14,687	0.44	0.55	1.73
950	0.02	0.02	0.06	N/A	—	—	—	1,182	0.04	0.04	0.14
182	0.00	0.00	0.01	N/A	—	—	—	133	0.00	0.00	0.02
66,792	1.21	1.53	4.51	N/A	—	—	—	38,713	1.16	1.44	4.55
5,253	0.10	0.12	0.35	N/A	—	—	—	3,469	0.10	0.13	0.41
15,624	0.28	0.36	1.05	N/A	—	—	—	10,406	0.31	0.39	1.22
930	0.02	0.02	0.06	N/A	—	—	—	786	0.02	0.03	0.09
6,515	0.12	0.15	0.44	N/A	—	—	—	4,856	0.15	0.18	0.58
44,733	0.81	1.02	3.02	N/A	—	—	—	15,207	0.45	0.57	1.79
21,902	0.40	0.50	1.48	N/A	—	—	—	9,040	0.27	0.34	1.06
4,047	0.07	0.09	0.27	N/A	—	—	—	2,324	0.07	0.09	0.27
26,126	0.48	0.60	1.76	N/A	—	—	—	27,272	0.81	1.02	3.20
21,365	0.39	0.49	1.44	N/A	—	—	—	10,871	0.32	0.41	1.28
2,478	0.05	0.06	0.17	N/A	—	—	—	1,192	0.04	0.04	0.14
25,998	0.47	0.60	1.76	N/A	—	—	—	13,015	0.39	0.49	1.53
26,415	0.48	0.61	1.78	N/A	—	—	—	11,893	0.36	0.44	1.40
35,944	0.65	0.82	2.43	N/A	—	—	—	21,977	0.66	0.82	2.58
5,419	0.10	0.12	0.37	N/A	—	—	—	7,389	0.22	0.28	0.87
31,337	0.57	0.72	2.12	N/A	—	—	—	8,458	0.25	0.32	0.99
447,144	8.13	10.25	30.19	N/A	—	—	—	264,703	7.90	9.87	31.11
18,057	0.33	0.41	1.22	N/A	—	—	—	7,643	0.23	0.28	0.90
5,140	0.09	0.12	0.35	N/A	—	—	—	3,350	0.10	0.12	0.39
32,788	0.60	0.75	2.21	N/A	—	—	—	12,437	0.37	0.46	1.46
46,555	0.85	1.07	3.14	N/A	—	—	—	22,829	0.68	0.85	2.68
20,235	0.37	0.46	1.37	N/A	—	—	—	9,809	0.29	0.37	1.15
8,614	0.16	0.20	0.58	N/A	—	—	—	4,428	0.13	0.17	0.52
19,703	0.36	0.45	1.33	N/A	—	—	—	8,623	0.26	0.32	1.01

(1), (2), (3) see notes on page 19

District 7

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	584,801	100.00	133.22	330.19	1,942,250	100.00	124.38	358.26
Prime Cost:								
Material	195,963	33.51	44.64	110.65	744,194	38.32	47.66	137.27
Direct Labor Wages	177,109	30.29	40.34	100.00	542,133	27.91	34.72	100.00
Labor Adder	51,547	8.81	11.74	29.10	202,359	10.42	12.96	37.33
Other Direct Job Expense	9,679	1.66	2.20	5.46	45,825	2.36	2.93	8.45
Subcontract Expense	4,691	0.80	1.07	2.65	26,980	1.39	1.73	4.98
Total Prime Cost (2)	438,989	75.07	100.00	247.86	1,561,491	80.40	100.00	288.03
Gross Profit	145,813	24.93	33.22	82.33	380,759	19.60	24.38	70.23
Total Overhead Expenses	139,587	23.87	31.80	78.81	354,450	18.25	22.70	65.38
Operating Profit	6,226	1.06	1.42	3.52	26,309	1.35	1.68	4.85
Income Taxes	897	0.15	0.20	0.51	9,630	0.50	0.62	1.78
Net Profit	5,329	0.91	1.21	3.01	16,679	0.86	1.07	3.08

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	139,587	23.87	31.80	78.81	354,450	18.25	22.70	65.38
Advertising and Promotion	3,764	0.64	0.86	2.12	6,793	0.35	0.44	1.25
Auto & Truck (incl. rental)	11,114	1.90	2.53	6.28	18,545	0.95	1.19	3.42
Bad Debts	707	0.12	0.16	0.40	5,521	0.28	0.35	1.02
Charitable Contributions	367	0.06	0.08	0.21	797	0.04	0.05	0.15
Collection Expense	19	0.00	0.00	0.01	135	0.01	0.01	0.02
Depreciation & Amortization	6,432	1.10	1.47	3.63	21,735	1.12	1.39	4.01
Dues and Subscriptions	1,639	0.28	0.37	0.93	2,302	0.12	0.15	0.42
Overhead Employee Benefits	2,630	0.45	0.60	1.49	6,451	0.33	0.41	1.19
Freight and Express	164	0.03	0.04	0.09	83	0.00	0.01	0.02
Heat, Light, and Water	1,926	0.33	0.44	1.09	3,125	0.16	0.20	0.58
Interest Expense	4,485	0.77	1.02	2.53	18,134	0.93	1.16	3.34
Overhead Empl. Ins.—General	5,677	0.97	1.29	3.21	14,957	0.77	0.96	2.76
Overhead Empl. Ins.—Work. Comp.	5,172	0.88	1.18	2.92	1,174	0.06	0.08	0.22
Public & Employer's Liability Ins.	2,741	0.47	0.62	1.55	5,519	0.28	0.35	1.02
Legal and Accounting	2,536	0.43	0.58	1.43	7,399	0.38	0.47	1.36
Miscellaneous	1,894	0.32	0.43	1.07	2,427	0.12	0.16	0.45
Office Supplies and Expense	2,546	0.44	0.58	1.44	9,216	0.47	0.59	1.70
Pension and Profit Sharing Plans	2,192	0.37	0.50	1.24	7,139	0.37	0.46	1.32
Rent	6,598	1.13	1.50	3.73	10,780	0.56	0.69	1.99
Repairs and Maintenance	1,704	0.29	0.39	0.96	2,281	0.12	0.15	0.42
Plan, Bid Bonds, Est. & Engin. Exp.	19	0.00	0.00	0.01	1,530	0.08	0.10	0.28
Salaries & Wages—Overhead Pers.	55,298	9.46	12.60	31.22	173,172	8.92	11.09	31.94
Shop Supplies & Expense	1,275	0.22	0.29	0.72	2,450	0.13	0.16	0.45
Small Tools	215	0.04	0.05	0.12	1,946	0.10	0.12	0.36
Taxes & Licenses—General	2,181	0.37	0.50	1.23	2,967	0.15	0.19	0.55
Taxes, Overhead Payroll	5,368	0.92	1.22	3.03	12,999	0.67	0.83	2.40
Telephone, Telegraph, & Postage	4,733	0.81	1.08	2.67	6,755	0.35	0.43	1.25
Travel (Administrative)	525	0.09	0.12	0.30	3,906	0.20	0.25	0.72
Other Expenses	5,668	0.97	1.29	3.20	4,211	0.22	0.27	0.78

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
5,042,831	100.00	125.07	352.92	11,768,856	100.00	119.70	366.25	3,110,497	100.00	123.17	358.26
1,893,478	37.55	46.96	132.51	3,959,581	33.64	40.27	123.22	1,125,766	36.19	44.58	129.66
1,428,908	28.34	35.44	100.00	3,213,311	27.30	32.68	100.00	868,221	27.91	34.38	100.00
575,160	11.41	14.26	40.25	1,488,954	12.65	15.14	46.34	355,790	11.44	14.09	40.98
108,626	2.15	2.69	7.60	214,192	1.82	2.18	6.67	64,542	2.07	2.56	7.43
25,979	0.52	0.64	1.82	955,657	8.12	9.72	29.74	110,959	3.57	4.39	12.78
4,032,152	79.96	100.00	282.18	9,831,695	83.54	100.00	305.97	2,525,278	81.19	100.00	290.86
1,010,680	20.04	25.07	70.73	1,937,160	16.46	19.70	60.29	585,219	18.81	23.17	67.40
791,979	15.71	19.64	55.43	1,772,077	15.06	18.02	55.15	516,903	16.62	20.47	59.54
218,700	4.34	5.42	15.31	165,084	1.40	1.68	5.14	68,317	2.20	2.71	7.87
38,741	0.77	0.96	2.71	204,801	1.74	2.08	6.37	31,419	1.01	1.24	3.62
179,959	3.57	4.46	12.59	(39,717)	(0.34)	(0.40)	(1.24)	36,897	1.19	1.46	4.25

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
791,979	15.71	19.64	55.43	1,772,077	15.06	18.02	55.15	516,903	16.62	20.47	59.54
4,883	0.10	0.12	0.35	28,742	0.24	0.29	0.89	7,932	0.26	0.32	0.93
32,062	0.66	0.81	2.30	33,529	0.28	0.34	1.04	20,386	0.67	0.82	2.39
23,981	0.49	0.61	1.72	34,872	0.30	0.35	1.09	10,162	0.33	0.41	1.19
2,144	0.04	0.05	0.15	7,666	0.07	0.08	0.24	1,581	0.05	0.06	0.19
0	0.00	0.00	0.00	0	0.00	0.00	0.00	73	0.00	0.00	0.01
36,033	0.74	0.91	2.59	57,336	0.49	0.58	1.78	23,867	0.78	0.96	2.80
4,329	0.09	0.11	0.31	11,533	0.10	0.12	0.36	3,369	0.11	0.14	0.40
8,794	0.18	0.22	0.63	52,877	0.45	0.54	1.65	10,471	0.34	0.42	1.23
350	0.01	0.01	0.03	4,259	0.04	0.04	0.13	554	0.02	0.02	0.07
7,919	0.16	0.20	0.57	18,437	0.16	0.19	0.57	5,096	0.17	0.21	0.60
34,840	0.72	0.88	2.50	31,375	0.27	0.32	0.98	18,841	0.62	0.76	2.21
37,843	0.78	0.96	2.72	77,739	0.66	0.79	2.42	22,519	0.74	0.91	2.64
3,169	0.07	0.08	0.23	0	0.00	0.00	0.00	2,313	0.08	0.09	0.27
24,506	0.50	0.62	1.76	4,178	0.04	0.04	0.13	7,712	0.25	0.31	0.91
20,532	0.42	0.52	1.47	42,927	0.36	0.44	1.34	11,798	0.39	0.48	1.39
9,959	0.20	0.25	0.72	14,144	0.12	0.14	0.44	4,632	0.15	0.19	0.54
21,770	0.45	0.55	1.56	39,625	0.34	0.40	1.23	12,597	0.41	0.51	1.48
5,716	0.12	0.14	0.41	75,092	0.64	0.76	2.34	12,414	0.41	0.50	1.46
22,005	0.45	0.56	1.58	50,062	0.43	0.51	1.56	15,408	0.51	0.62	1.81
6,632	0.14	0.17	0.48	35,699	0.30	0.36	1.11	6,104	0.20	0.25	0.72
1,074	0.02	0.03	0.08	1,953	0.02	0.02	0.06	1,144	0.04	0.05	0.13
344,413	7.07	8.73	24.74	799,289	6.79	8.13	24.87	233,682	7.67	9.42	27.45
3,542	0.07	0.09	0.25	28,224	0.24	0.29	0.88	4,872	0.16	0.20	0.57
3,646	0.07	0.09	0.26	14,581	0.12	0.15	0.45	3,044	0.10	0.12	0.36
10,172	0.21	0.26	0.73	25,992	0.22	0.26	0.81	6,170	0.20	0.25	0.72
30,601	0.63	0.78	2.20	96,215	0.82	0.98	2.99	22,123	0.73	0.89	2.60
14,832	0.30	0.38	1.07	11,704	0.10	0.12	0.36	8,032	0.26	0.32	0.94
23,923	0.49	0.61	1.72	8,934	0.08	0.09	0.28	6,743	0.22	0.27	0.79
9,233	0.19	0.23	0.66	165,092	1.40	1.68	5.14	21,114	0.69	0.85	2.48

(1), (2), (3) see notes on page 19

District 8

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	692,664	100.00	136.37	677.80	1,741,390	100.00	133.14	479.83
Prime Cost:								
Material	344,750	49.77	67.87	337.35	727,125	41.76	55.59	200.36
Direct Labor Wages	102,194	14.75	20.12	100.00	362,917	20.84	27.75	100.00
Labor Adder	24,705	3.57	4.86	24.17	98,533	5.66	7.53	27.15
Other Direct Job Expense	24,909	3.60	4.90	24.37	104,517	6.00	7.99	28.80
Subcontract Expense	11,378	1.64	2.24	11.13	14,859	0.85	1.14	4.09
Total Prime Cost (2)	507,936	73.33	100.00	497.03	1,307,952	75.11	100.00	360.40
Gross Profit	184,728	26.67	36.37	180.76	433,439	24.89	33.14	119.43
Total Overhead Expenses	165,613	23.91	32.61	162.06	295,375	16.96	22.58	81.39
Operating Profit	19,115	2.76	3.76	18.70	138,064	7.93	10.56	38.04
Income Taxes	2,057	0.30	0.41	2.01	36,748	2.11	2.81	10.13
Net Profit	17,058	2.46	3.36	16.69	101,315	5.82	7.75	27.92

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	165,613	23.91	32.61	162.06	295,375	16.96	22.58	81.39
Advertising and Promotion	6,616	0.96	1.30	6.47	808	0.05	0.06	0.22
Auto & Truck (incl. rental)	7,140	1.03	1.41	6.99	11,377	0.65	0.87	3.13
Bad Debts	3,447	0.50	0.68	3.37	9,747	0.56	0.75	2.69
Charitable Contributions	155	0.02	0.03	0.15	718	0.04	0.05	0.20
Collection Expense	1,174	0.17	0.23	1.15	56	0.00	0.00	0.02
Depreciation & Amortization	8,352	1.21	1.64	8.17	6,437	0.37	0.49	1.77
Dues and Subscriptions	3,024	0.44	0.60	2.96	1,086	0.06	0.08	0.30
Overhead Employee Benefits	6,329	0.91	1.25	6.19	315	0.02	0.02	0.09
Freight and Express	148	0.02	0.03	0.14	328	0.02	0.03	0.09
Heat, Light, and Water	5,405	0.78	1.06	5.29	1,714	0.10	0.13	0.47
Interest Expense	2,180	0.31	0.43	2.13	26,728	1.53	2.04	7.36
Overhead Empl. Ins.—General	3,141	0.45	0.62	3.07	5,347	0.31	0.41	1.47
Overhead Empl. Ins.—Work. Comp.	253	0.04	0.05	0.25	0	0.00	0.00	0.00
Public & Employer's Liability Ins.	4,241	0.61	0.83	4.15	4,657	0.27	0.36	1.28
Legal and Accounting	1,409	0.20	0.28	1.38	44,755	2.57	3.42	12.33
Miscellaneous	2,426	0.35	0.48	2.37	2,913	0.17	0.22	0.80
Office Supplies and Expense	4,485	0.65	0.88	4.39	3,185	0.18	0.24	0.88
Pension and Profit Sharing Plans	0	0.00	0.00	0.00	27,911	1.60	2.13	7.69
Rent	13,254	1.91	2.61	12.97	1,400	0.08	0.11	0.39
Repairs and Maintenance	3,750	0.54	0.74	3.67	142	0.01	0.01	0.04
Plan, Bid Bonds, Est. & Engin. Exp.	0	0.00	0.00	0.00	2,917	0.17	0.22	0.80
Salaries & Wages—Overhead Pers.	45,502	6.57	8.96	44.53	114,999	6.60	8.79	31.69
Shop Supplies & Expense	2,669	0.39	0.53	2.61	563	0.03	0.04	0.16
Small Tools	2,103	0.30	0.41	2.06	0	0.00	0.00	0.00
Taxes & Licenses—General	3,097	0.45	0.61	3.03	7,148	0.41	0.55	1.97
Taxes, Overhead Payroll	3,921	0.57	0.77	3.84	6,893	0.40	0.53	1.90
Telephone, Telegraph, & Postage	2,706	0.39	0.53	2.65	6,352	0.36	0.49	1.75
Travel (Administrative)	2,789	0.40	0.55	2.73	4,389	0.25	0.34	1.21
Other Expenses	25,897	3.74	5.10	25.34	2,489	0.14	0.19	0.69

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
4,618,481	100.00	115.05	335.82	15,247,878	100.00	116.27	366.17	4,035,017	100.00	118.91	381.90
1,897,728	41.09	47.27	137.99	3,179,609	20.85	24.25	76.36	1,171,650	29.04	34.53	110.89
1,375,294	29.78	34.26	100.00	4,164,154	27.31	31.75	100.00	1,056,551	26.18	31.14	100.00
484,019	10.48	12.06	35.19	1,232,405	8.08	9.40	29.60	320,998	7.96	9.46	30.38
197,294	4.27	4.91	14.35	2,703,209	17.73	20.61	64.92	519,925	12.89	15.32	49.21
60,061	1.30	1.50	4.37	1,834,581	12.03	13.99	44.06	324,229	8.04	9.55	30.69
4,014,395	86.92	100.00	291.89	13,113,957	86.01	100.00	314.92	3,393,353	84.10	100.00	321.17
604,086	13.08	15.05	43.92	2,133,922	13.99	16.27	51.25	641,664	15.90	18.91	60.73
753,346	16.31	18.77	54.78	2,764,465	18.13	21.08	66.39	729,151	18.07	21.49	69.01
(149,260)	(3.23)	(3.72)	(10.85)	(630,544)	(4.14)	(4.81)	(15.14)	(87,487)	(2.17)	(2.58)	(8.28)
(33,835)	(0.73)	(0.84)	(2.46)	147,482	0.97	1.12	3.54	28,985	0.72	0.85	2.74
(115,425)	(2.50)	(2.88)	(8.39)	(778,026)	(5.10)	(5.93)	(18.68)	(116,472)	(2.89)	(3.43)	(11.02)

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime-Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
753,346	16.31	18.77	54.78	2,764,465	18.13	21.08	66.39	729,151	18.07	21.49	69.01
13,594	0.29	0.34	0.99	4,488	0.03	0.03	0.11	5,972	0.15	0.18	0.57
50,219	1.09	1.25	3.65	472,551	3.10	3.60	11.35	92,948	2.30	2.74	8.80
16,056	0.35	0.40	1.17	45,000	0.30	0.34	1.08	14,049	0.35	0.41	1.33
1,171	0.03	0.03	0.09	2,750	0.02	0.02	0.07	897	0.02	0.03	0.08
61	0.00	0.00	0.00	31	0.00	0.00	0.00	519	0.01	0.02	0.05
28,497	0.62	0.71	2.07	294,550	1.93	2.25	7.07	58,930	1.46	1.74	5.58
1,813	0.04	0.05	0.13	2,042	0.01	0.02	0.05	2,174	0.05	0.06	0.21
6,184	0.13	0.15	0.45	32,826	0.22	0.25	0.79	9,217	0.23	0.27	0.87
766	0.02	0.02	0.06	0	0.00	0.00	0.00	271	0.01	0.01	0.03
6,964	0.15	0.17	0.51	25,117	0.16	0.19	0.60	8,027	0.20	0.24	0.76
18,685	0.40	0.47	1.36	75,330	0.49	0.57	1.81	23,259	0.58	0.69	2.20
11,024	0.24	0.27	0.80	19,607	0.13	0.15	0.47	7,750	0.19	0.23	0.73
8,500	0.18	0.21	0.62	3,268	0.02	0.02	0.08	2,067	0.05	0.06	0.20
13,549	0.29	0.34	0.99	0	0.00	0.00	0.00	5,190	0.13	0.15	0.49
28,714	0.62	0.72	2.09	38,080	0.25	0.29	0.91	22,908	0.57	0.68	2.17
1,960	0.04	0.05	0.14	0	0.00	0.00	0.00	2,066	0.05	0.06	0.20
12,243	0.27	0.30	0.89	40,592	0.27	0.31	0.97	11,471	0.28	0.34	1.09
6,500	0.14	0.16	0.47	95,605	0.63	0.73	2.30	23,995	0.59	0.71	2.27
58,750	1.27	1.46	4.27	63,063	0.41	0.48	1.51	26,174	0.65	0.77	2.48
6,176	0.13	0.15	0.45	199,720	1.31	1.52	4.80	35,914	0.89	1.06	3.40
5,879	0.13	0.15	0.43	1,007	0.01	0.01	0.02	1,877	0.05	0.06	0.18
410,395	8.89	10.22	29.84	1,040,011	6.82	7.93	24.98	289,443	7.17	8.53	27.40
4,001	0.09	0.10	0.29	4,044	0.03	0.03	0.10	2,594	0.06	0.08	0.25
0	0.00	0.00	0.00	75,648	0.50	0.58	1.82	13,484	0.33	0.40	1.28
5,599	0.12	0.14	0.41	59,514	0.39	0.45	1.43	13,930	0.35	0.41	1.32
21,640	0.47	0.54	1.57	88,605	0.58	0.68	2.13	21,731	0.54	0.64	2.06
10,429	0.23	0.26	0.76	44,174	0.29	0.34	1.06	11,816	0.29	0.35	1.12
3,983	0.09	0.10	0.29	36,849	0.24	0.28	0.88	9,065	0.22	0.27	0.86
0	0.00	0.00	0.00	0	0.00	0.00	0.00	11,413	0.28	0.34	1.08

(1), (2), (3) see notes on page 19

District 9

Income and Expense	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	551,894	100.00	154.29	417.54	2,554,252	100.00	130.51	448.19
Prime Cost:								
Material	154,803	28.05	43.28	117.12	953,562	37.33	48.72	167.32
Direct Labor Wages	132,178	23.95	36.95	100.00	569,901	22.31	29.12	100.00
Labor Adder	40,897	7.41	11.43	30.94	200,850	7.86	10.26	35.24
Other Direct Job Expense	8,592	1.56	2.40	6.50	87,783	3.44	4.49	15.40
Subcontract Expense	21,227	3.85	5.93	16.06	145,048	5.68	7.41	25.45
Total Prime Cost (2)	357,698	64.81	100.00	270.62	1,957,144	76.62	100.00	343.42
Gross Profit	194,196	35.19	54.29	146.92	597,108	23.38	30.51	104.77
Total Overhead Expenses	162,341	29.42	45.38	122.82	529,026	20.71	27.03	92.83
Operating Profit	31,855	5.77	8.91	24.10	68,082	2.67	3.48	11.95
Income Taxes	9,092	1.65	2.54	6.88	3,751	0.15	0.19	0.66
Net Profit	22,764	4.12	6.36	17.22	64,331	2.52	3.29	11.29

Overhead Expenses	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $1,000,000			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead (2)	162,341	29.42	45.38	122.82	529,026	20.71	27.03	92.83
Advertising and Promotion	2,324	0.42	0.65	1.76	8,189	0.30	0.39	1.38
Auto & Truck (incl. rental)	10,588	1.92	2.96	8.01	24,919	0.92	1.19	4.19
Bad Debts	4,583	0.83	1.28	3.47	29,166	1.07	1.40	4.90
Charitable Contributions	262	0.05	0.07	0.20	1,132	0.04	0.05	0.19
Collection Expense	0	0.00	0.00	0.00	108	0.00	0.01	0.02
Depreciation & Amortization	12,593	2.28	3.52	9.53	12,136	0.45	0.58	2.04
Dues and Subscriptions	1,704	0.31	0.48	1.29	3,398	0.12	0.16	0.57
Overhead Employee Benefits	1,132	0.21	0.32	0.86	9,897	0.36	0.47	1.66
Freight and Express	(11)	(0.00)	(0.00)	(0.01)	155	0.01	0.01	0.03
Heat, Light, and Water	1,018	0.18	0.28	0.77	4,046	0.15	0.19	0.68
Interest Expense	4,030	0.73	1.13	3.05	12,727	0.47	0.61	2.14
Overhead Empl. Ins.—General	4,730	0.86	1.32	3.58	18,956	0.70	0.91	3.19
Overhead Empl. Ins.—Work. Comp.	1,624	0.29	0.45	1.23	3,019	0.11	0.14	0.51
Public & Employer's Liability Ins.	7,784	1.41	2.18	5.89	26,485	0.97	1.27	4.45
Legal and Accounting	4,562	0.83	1.28	3.45	16,363	0.60	0.78	2.75
Miscellaneous	307	0.06	0.09	0.23	338	0.01	0.02	0.06
Office Supplies and Expense	4,201	0.76	1.17	3.18	14,168	0.52	0.68	2.38
Pension and Profit Sharing Plans	3,690	0.67	1.03	2.79	27,436	1.01	1.31	4.61
Rent	8,368	1.52	2.34	6.33	19,966	0.73	0.96	3.36
Repairs and Maintenance	4,214	0.76	1.18	3.19	5,371	0.20	0.26	0.90
Plan, Bid Bonds, Est. & Engin. Exp.	150	0.03	0.04	0.11	3,845	0.14	0.18	0.65
Salaries & Wages—Overhead Pers.	60,640	10.99	16.95	45.88	262,728	9.66	12.58	44.16
Shop Supplies & Expense	2,897	0.52	0.81	2.19	9,711	0.36	0.47	1.63
Small Tools	3,001	0.54	0.84	2.27	4,697	0.17	0.22	0.79
Taxes & Licenses—General	2,221	0.40	0.62	1.68	5,575	0.20	0.27	0.94
Taxes, Overhead Payroll	5,754	1.04	1.61	4.35	21,447	0.79	1.03	3.60
Telephone, Telegraph, & Postage	4,491	0.81	1.26	3.40	8,140	0.30	0.39	1.37
Travel (Administrative)	3,862	0.70	1.08	2.92	5,314	0.20	0.25	0.89
Other Expenses	1,623	0.29	0.45	1.23	6,592	0.24	0.32	1.11

(1), (2), (3) see notes on page 19

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
5,147,884	100.00	127.60	420.53	25,192,018	100.00	121.22	329.32	6,533,357	100.00	123.98	355.04
1,816,079	35.28	45.02	148.35	7,895,533	31.34	37.99	103.21	2,130,712	32.61	40.43	115.79
1,224,152	23.78	30.34	100.00	7,649,693	30.37	36.81	100.00	1,840,154	28.17	34.92	100.00
446,145	8.67	11.06	36.45	3,216,841	12.77	15.48	42.05	743,282	11.38	14.10	40.39
272,956	5.30	6.77	22.30	460,058	1.83	2.21	6.01	168,219	2.57	3.19	9.14
274,964	5.34	6.82	22.46	1,559,540	6.19	7.50	20.39	387,482	5.93	7.35	21.06
4,034,295	78.37	100.00	329.56	20,781,665	82.49	100.00	271.67	5,269,849	80.66	100.00	286.38
1,113,589	21.63	27.60	90.97	4,410,352	17.51	21.22	57.65	1,263,508	19.34	23.98	68.66
1,097,719	21.32	27.21	89.67	3,607,285	14.32	17.36	47.16	1,085,363	16.61	20.60	58.98
15,870	0.31	0.39	1.30	803,067	3.19	3.86	10.50	178,146	2.73	3.38	9.68
45,972	0.89	1.14	3.76	379,563	1.51	1.83	4.96	81,508	1.25	1.55	4.43
(30,102)	(0.58)	(0.75)	(2.46)	423,504	1.68	2.04	5.54	96,637	1.48	1.83	5.25

Group 3 Annual Direct Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
1,097,719	21.32	27.21	89.67	3,607,285	14.32	17.36	47.16	1,085,363	16.61	20.60	58.98
24,919	0.48	0.61	1.98	48,362	0.19	0.23	0.63	17,052	0.25	0.31	0.90
95,021	1.81	2.31	7.57	238,427	0.95	1.15	3.12	73,927	1.10	1.36	3.88
37,212	0.71	0.91	2.96	41,526	0.16	0.20	0.54	25,054	0.37	0.46	1.32
935	0.02	0.02	0.07	16,354	0.06	0.08	0.21	3,692	0.05	0.07	0.19
0	0.00	0.00	0.00	0	0.00	0.00	0.00	32	0.00	0.00	0.00
48,302	0.92	1.17	3.85	125,838	0.50	0.61	1.65	40,638	0.60	0.75	2.13
5,928	0.11	0.14	0.47	14,405	0.06	0.07	0.19	5,409	0.08	0.10	0.28
79,970	1.53	1.95	6.37	74,357	0.30	0.36	0.97	32,507	0.48	0.60	1.71
3,316	0.06	0.08	0.26	949	0.00	0.00	0.01	850	0.01	0.02	0.04
20,341	0.39	0.49	1.62	44,540	0.18	0.21	0.58	13,808	0.20	0.25	0.73
18,336	0.35	0.45	1.46	87,051	0.35	0.42	1.14	25,029	0.37	0.46	1.31
34,648	0.66	0.84	2.76	215,874	0.86	1.04	2.82	54,566	0.81	1.00	2.87
40,415	0.77	0.98	3.22	11,793	0.05	0.06	0.15	11,302	0.17	0.21	0.59
39,642	0.76	0.96	3.16	45,352	0.18	0.22	0.59	26,478	0.39	0.49	1.39
23,927	0.46	0.58	1.91	39,470	0.16	0.19	0.52	18,338	0.27	0.34	0.96
583	0.01	0.01	0.05	8,635	0.03	0.04	0.11	1,944	0.03	0.04	0.10
40,206	0.77	0.98	3.20	89,904	0.36	0.43	1.18	30,190	0.45	0.55	1.59
42,154	0.80	1.03	3.36	197,062	0.78	0.95	2.58	54,610	0.81	1.00	2.87
39,639	0.76	0.96	3.16	166,652	0.66	0.80	2.18	47,678	0.71	0.88	2.50
4,512	0.09	0.11	0.36	37,799	0.15	0.18	0.49	10,968	0.16	0.20	0.58
3,593	0.07	0.09	0.29	22,947	0.09	0.11	0.30	6,213	0.09	0.11	0.33
446,032	8.52	10.85	35.53	1,738,065	6.90	8.36	22.72	510,983	7.58	9.38	26.83
21,396	0.41	0.52	1.70	40,444	0.16	0.19	0.53	15,526	0.23	0.29	0.82
20,712	0.40	0.50	1.65	78,758	0.31	0.38	1.03	21,189	0.31	0.39	1.11
8,192	0.16	0.20	0.65	16,349	0.06	0.08	0.21	7,021	0.10	0.13	0.37
52,255	1.00	1.27	4.16	55,654	0.22	0.27	0.73	28,658	0.42	0.53	1.50
20,242	0.39	0.49	1.61	51,833	0.21	0.25	0.68	17,512	0.26	0.32	0.92
6,380	0.12	0.16	0.51	26,592	0.11	0.13	0.35	9,071	0.13	0.17	0.48
10,685	0.20	0.26	0.85	72,292	0.29	0.35	0.95	18,185	0.27	0.33	0.95

(1), (2), (3) see notes on page 19

Canada

Income and Expense

	District Average			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Sales:	3,912,184	100.00	115.47	394.51
Prime Cost:				
Material	1,869,251	47.78	55.17	188.50
Direct Labor Wages	991,661	25.35	29.27	100.00
Labor Adder	137,480	3.51	4.06	13.86
Other Direct Job Expense	111,981	2.86	3.31	11.29
Subcontract Expense	277,636	7.10	8.19	28.00
Total Prime Cost	3,388,008	86.60	100.00	341.65
Gross Profit	524,177	13.40	15.47	52.86
Total Overhead Expenses	706,079	18.05	20.84	71.20
Operating Profit	(181,902)	(4.65)	(5.37)	(18.34)
Income Taxes	14,424	0.37	0.43	1.45
Net Profit	(196,326)	(5.02)	(5.79)	(19.80)

Overhead Expenses

	District Average			
	Average Dollars	% of Sales (3)	% of Prime Cost (3)	% of Labor (3)
Total Overhead	706,079	18.05	20.84	71.20
Advertising and Promotion	10,531	0.27	0.31	1.06
Auto & Truck (incl. rental)	35,771	0.91	1.06	3.61
Bad Debts	82,764	2.12	2.44	8.35
Charitable Contributions	1,218	0.03	0.04	0.12
Collection Expense	0	0.00	0.00	0.00
Depreciation & Amortization	26,356	0.67	0.78	2.66
Dues and Subscriptions	2,251	0.06	0.07	0.23
Overhead Employee Benefits	7,136	0.18	0.21	0.72
Freight and Express	2,397	0.06	0.07	0.24
Heat, Light, and Water	6,842	0.17	0.20	0.69
Interest Expense	20,298	0.52	0.60	2.05
Overhead Empl. Ins.—General	1,458	0.04	0.04	0.15
Overhead Empl. Ins.—Work. Comp.	8,075	0.21	0.24	0.81
Public & Employer's Liability Ins.	12,117	0.31	0.36	1.22
Legal and Accounting	9,962	0.25	0.29	1.00
Miscellaneous	5,193	0.13	0.15	0.52
Office Supplies and Expense	16,613	0.42	0.49	1.68
Pension and Profit Sharing Plans	3,015	0.08	0.09	0.30
Rent	31,995	0.82	0.94	3.23
Repairs and Maintenance	7,530	0.19	0.22	0.76
Plan, Bid Bonds, Est. & Engin. Exp.	9,560	0.24	0.28	0.96
Salaries & Wages—Overhead Pers.	326,978	8.36	9.65	32.97
Shop Supplies & Expense	6,681	0.17	0.20	0.67
Small Tools	324	0.01	0.01	0.03
Taxes & Licenses—General	7,337	0.19	0.22	0.74
Taxes, Overhead Payroll	495	0.01	0.01	0.05
Telephone, Telegraph, & Postage	14,106	0.36	0.42	1.42
Travel (Administrative)	3,355	0.09	0.10	0.34
Other Expenses	45,726	1.17	1.35	4.61

(1), (2), (3) see notes on page 19

6. Self Evaluator

Self Evaluator

— Comparative Analysis

Your Group Number _______ Your District Number _______

	Your Facts $	* %	Financial Performance Report	* %	Variance $	* %	Plan of Action
Total Sales		100		100		100	
Prime Cost:							
Material							
Direct Labor Wages							
Labor Adder							
Other Direct Job Expense							
Subcontract Expense							
Total Prime Cost							
Gross Profit							
Total Overhead Expenses							
Operating Profit							
Income Taxes							
Net Profit							

Overhead Expenses:							
Advertising and Promotion							
Auto & Truck (incl. rental)							
Bad Debts							
Charitable Contributions							
Collection Expense							
Depreciation & Amortization							
Dues and Subscriptions							
Overhead Employee Benefits							
Freight and Express							
Heat, Light, and Water							
Interest Expense							
Overhead Empl. Insurance —General							
Overhead Empl. Insurance —Workman's Comp.							
Public & Employer's Liability Insurance							
Legal and Accounting							
Miscellaneous							
Office Supplies and Expense							
Pension and Profit Sharing Plans							
Rent							
Repairs and Maintenance							
Plan, Bid Bonds, Estim. & Engineering Expense							
Salaries & Wages—Overhead Pers.							
Shop Supplies & Expense							
Small Tools							
Taxes & Licenses—General							
Taxes, Overhead Payroll							
Telephone, Telegraph, & Postage							
Travel (Administrative)							
Other Expenses							
Total Overhead							

Profit Analyzer

— Planning Guide for Operating Profit Control

Income and Expense	Your Last Accounting Year $	%	Budget Plan $	%	Increase (Decrease) $	% Increase (Decrease)	Plan of Action
Total Sales							
Prime Cost:							
Material							
Direct Labor Wages							
Labor Adder							
Other Direct Job Expense							
Subcontract Expense							
Total Prime Cost							
Gross Profit							
Overhead Expenses:							
Advertising and Promotion							
Auto & Truck (incl. rental)							
Bad Debts							
Charitable Contributions							
Collection Expense							
Depreciation & Amortization							
Dues and Subscriptions							
Overhead Employee Benefits							
Freight and Express							
Heat, Light, and Water							
Interest Expense							
Overhead Empl. Insurance —General							
Overhead Empl. Insurance —Workman's Comp.							
Public & Employer's Liability Insurance							
Legal and Accounting							
Miscellaneous							
Office Supplies and Expense							
Pension and Profit Sharing Plans							
Rent							
Repairs and Maintenance							
Plan, Bid Bonds, Estim. & Engineering Expense							
Salaries & Wages—Overhead Pers.							
Shop Supplies & Expense							
Small Tools							
Taxes & Licenses—General							
Taxes, Overhead Payroll							
Telephone, Telegraph, & Postage							
Travel (Administrative)							
Other Expenses							
Total Overhead							
Operating Profit Before Taxes							

Financial Ratios							
A. Liquidity Ratio: Current Ratio							
B. Profibility Ratios: Gross Profit Percentage							
Profit on Sales							
Return on Total Assets							
Return on Net Worth							
C. Financial Structure Ratios: Debt Ratio							
Times Interest Earned							
D. Activity Ratio: Fixed Asset Turnover							

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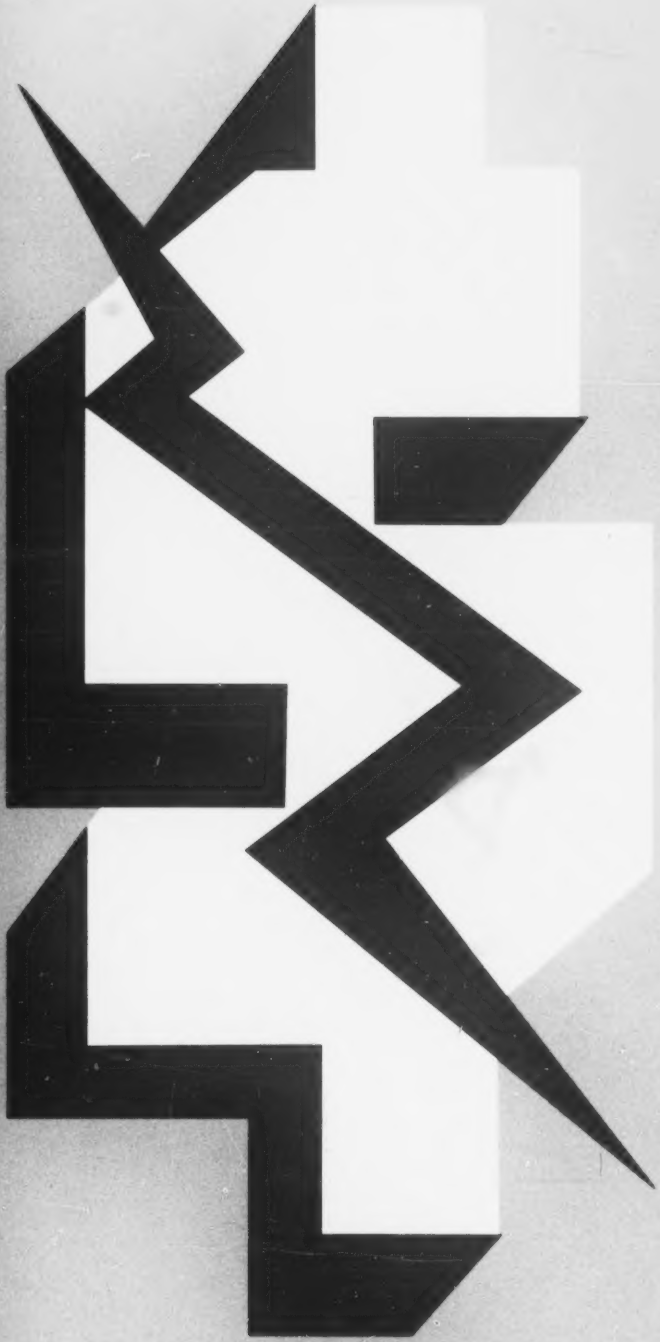

Financial Performance Report

NECA

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The *Financial Performance Report, 1990* is published by the **National Electrical Contractors Association**. Financial performance information, including ratios, income, and expenses are derived from responses prepared by electrical contracting organizations. This information is presented in aggregate form by geographical areas and direct labor payroll groups.

The classification of direct labor groups has been expanded to five labor categories (versus the four groups included in the 1988 study). Several of the most frequently used financial ratios for business analysis are provided in the analysis of balance sheet and operating statement information. In addition, this edition of the report expands the use of graphics in displaying summary data. **Also, for the first time ever, participants in the 1990 Financial Performance Survey received a customized confidential individual Company Performance Report of their own firm's financial ratios calculated and shown alongside the appropriate industry comparatives of similar other firms.**

Section 2, entitled "How to Use This Report," presents important information which is helpful for understanding the organization of the data contained in the *Financial Performance Report, 1990*. Review this section prior to using this report for analysis and comparison purposes.

The results of the *Financial Performance Report, 1990* are contained in sections three through five. The report contains data from calendar year 1989. Section 3 presents summary survey statistics and detailed survey results classified by direct labor payroll groups. More specific financial information, broken down by direct labor payroll groups within each NECA geographical district, is presented in Section 4, "Financial Ratios," and in Section 5, "Income and Expense Statements."

Section 6, "Self Evaluator," should be used to compare individual firm financial performance with the survey results presented for the direct labor payroll group and NECA geographical district to which the individual firm belongs.

NECA expresses its appreciation to those organizations that have participated by providing their responses to the *Financial Performance Survey*. Contractor participation makes this financial report possible. **If you have any questions, please feel free to call your regional management consultant at Midwestern 708/517-2937; Eastern 315/475-1837; Western 415/569-0200; Southern 504/837-8597.**

NECA Management Consulting Service

A specialized, confidential consultation service involving interviews, details evaluation, conferences with management, a written report to the principals of a firm and following up calls. Consideration is given to general managment practices, financial planning, budgetary planning and control, overhead recovery, organizational structure, estimating procedures, accounting systems, manpower planning and control, buying procedures, equipment control and preventive maintenance, marketing and sales planning, and on-job supervision practices. A request for the services of a NECA management consultant can be made to your Regional Director's office.

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to benefit--participate

RESPONDENT CLASSIFICATIONS

Survey results are classified by direct labor payroll groups and geographical districts as defined below. **To perform comparisons and analysis, find the group and/or geographical area which includes your firm or the firm you are examining and compare your individual company performance to the group or area performance.** The Self Evaluator presented in Section 6 of this report can be used to perform comparisons and analysis. Also, if your firm was a survey respondent, you were already provided with a confidential Company Performance Report which shows your firm's results alongside the appropriate industry comparatives.

DIRECT LABOR PAYROLL GROUP CLASSIFICATIONS

Group 1: $250,000 or under
Group 2: $250,001 to $500,000
Group 3: $500,001 to $1,000,000
Group 4: $1,000,001 to $2,500,000
Group 5: Over $2,500,000

GEOGRAPHICAL DISTRICT CLASSIFICATIONS

District 1: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont.

District 2: Delaware, District of Columbia, Kentucky, Maryland, Ohio, Pennsylvania, West Virginia.

District 3: Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, Virginia.

District 4: Illinois, Indiana, Michigan, Wisconsin.

District 5: Arizona, Arkansas, Kansas, New Mexico, Oklahoma, Texas.

District 6: Alaska, Oregon, Washington.

District 7: Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota.

District 8: Colorado, Idaho, Montana, Utah, Wyoming.

District 9: California, Hawaii, Nevada.

District 10: The United States on all line construction work when performed for utilities, municipally owned distribution systems, R.E.A. and railroads.

Canada: All provinces.

*Note: Responses from District 10 were insufficient for inclusion in this report. Other instances in which sufficient data was not available are indicated by a "N/A" notation.

Also, information within this report that is reported by district, is for NECA members only. Respondents without a specified District or Labor Category classification are included only in the "Respondent Average" data column--these responses have not been included in the "District" or "Labor Group" averages.

Summary Statistics

Survey Responses by Direct Labor Payroll Groups

Group Number	1	2	3	4	5	Other	Total
Survey Responses	117	118	127	124	80	46	612
% of Total	19.1	19.3	20.8	20.3	13.1	7.5	100.0

Type of Ownership

Type	Partnership	Sole Proprietorship	C Corporation	S Corporation	Other	Total
Survey Responses	1	13	448	144	5	612
% of Total	0.2	2.1	73.2	23.6	0.8	100.0

Method of Reporting Sales

Cash vs. Accrual	Accrual	Cash	Other	Total
Survey Responses	562	49	1	612
% of Total	91.8	8.0	0.2	100.0

Accrual Methods	Completed Contract	Percent Completion	Other	Total
Survey Responses	126	435	1	562
% of Total	22.4	77.4	0.2	100.0

Reported Sales Revenue by Direct Labor Payroll Groups

Group Number	1	2	3	4	5	All Respondents
High	$2,314,334	$3,282,717	$5,376,872	$10,662,738	$63,566,800	$63,566,800
Low	88,182	587,032	860,064	2,806,769	5,347,886	88,182
Average	711,856	1,476,811	2,830,161	6,042,106	19,470,575	5,290,013

Average Respondent Performance

Average Sales Volume	Average Overhead	Overhead as a Percentage of:			Net Profit (Before Taxes)	Net Profit (After Taxes)
		Sales	Prime Costs	Labor		
$5,290,013	$804,277	15.2	18.7	51.6	$190,280	$129,949

Financial Ratios

Financial ratios derived from balance sheet and operating statement figures are commonly used by bankers, sureties, and other business analysts to evaluate company performance and financial condition. The ratios used in this report are defined for your use on the following pages.

Your ratio calculations must be very carefully analyzed for comparisons. One ratio alone cannot be used to make a financial determination. To be meaningful, each of the ratio calculations must be made to obtain an accurate picture of the financial condition and performance of a company. It is possible that in one ratio calculation your company's performance may be superior or inferior to a reported ratio. However, it is not this one instance, but the interrelationship of all meaningful ratios that must be considered and interpreted to derive meaningful conclusions. Also, cases where your firm's performance is much different than the industry norm do not necessarily indicate good or bad performance. Rather, these should serve as "red flags" that further investigation may be necessary to understand why the variance exists.

FINANCIAL RATIO DEFINITIONS AND APPLICATIONS

In this report, financial ratios are classified into five types--liquidity, profitability, financial structure, activity and sales growth. All financial ratios were calculated by first computing the ratio for each individual survey response and then computing the averages for the relevant group. The ratios are described below.

A. **LIQUIDITY**--Liquidity analysis relates the amount of cash and current assets held by a firm to its current or maturing liabilities. The most commonly used liquidity ratio, the current ratio, is presented in this report.

Current Ratio
The current ratio is computed by dividing current assets by current liabilities. This ratio is indicative of a company's ability to pay its current obligations as they come due and affords a measurement of the working capital available to finance day-to-day operations. A ratio of $2 in current assets for every $1 in current liabilities is generally considered a minimum requirement.

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

B. **PROFITABILITY**--Profitability analysis evaluates management effectiveness as indicated by the return on sales and investment. Four ratios are presented to provide information on respondent profitability: gross income percentage, profit on sales, return on total assets, and return on net worth.

Gross Income Percentage (also sometimes called "gross profit" or "gross margin"):
The gross income percentage ratio is calculated by dividing gross income by sales. It relates direct costs to sales since gross income is equal to sales less total prime cost. Generally, the higher the ratio, the more favorable the firm's condition, assuming proper construction accounting has taken place.

$$\text{Gross Income Percentage} = \frac{\text{Gross Income}}{\text{Sales}}$$

Profit on Sales (After Tax)
The profit on sales ratio is calculated by dividing net profit (after taxes) by sales. Usually, the higher the percentage, the more favorable the firm's condition.

$$\text{Profit on Sales} = \frac{\text{Net Profit After Tax}}{\text{Sales}}$$

Return on Total Assets (After Tax)
The return on total assets ratio is calculated by dividing net profit (after taxes) by total assets. The ratio measures the return on total investment in the firm. It is valuable in determining the relative profitability of departments or divisions within a business, as well as the overall business.

$$\text{Return on Total Assets} = \frac{\text{Net Profit After Tax}}{\text{Total Assets}}$$

Return on Net Worth (After Tax):
The return on net worth ratio is calculated by dividing net profit (after taxes) by total net worth. The ratio measures the rate of return on the stockholder's investment. Return on net worth has to reflect the risk involved in electrical construction and as such, a return of 15-30 percent is considered reasonable.

$$\text{Return on Net Worth} = \frac{\text{Net Profit After Tax}}{\text{Total Net Worth}}$$

C. **FINANCIAL STRUCTURE**--Financial structure, or leverage ratios provide an indication of the extent to which the firm has been financed by debt. Two commonly used financial structure ratios are included in this report--the debt ratio and the times interest earned ratio.

Debt Ratio
The debt ratio is calculated by dividing total liabilities by total assets. This ratio provides a relative indication of the burden of debt carried by the firm. Creditors generally prefer moderate debt ratios, while owners may seek high leverage to maximize earnings potential. In general, the higher the ratio, the greater is the risk associated with conducting business.

$$\text{Debt Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Times Interest Earned
The times interest earned ratio is calculated by dividing earnings before interest and taxes by total interest payments. The ratio measures the firm's ability to meet debt service charges incurred during the financial period. In general, the higher the value for this ratio, the better able the firm is to cover its interest on debt, which must be paid before taxes.

$$\text{Times Interests Earned} = \frac{\text{Earnings Before Interest \& Taxes}}{\text{Interest Payments}}$$

D. **ACTIVITY**--Activity ratios measure how effectively the firm employs its resources. Two commonly used activity ratios, the fixed asset turnover ratio and net sales to working capital are included in this report.

Fixed Asset Turnover
The fixed asset turnover ratio is calculated by dividing sales by the firm's fixed assets. This ratio measures the intensity with which the firm's fixed assets are employed and how well management has succeeded in employing fixed assets to generate sales revenue.

$$\text{Fixed Asset Turnover} = \frac{\text{Sales}}{\text{Fixed Assets}}$$

Net Sales to Working Capital
This ratio shows the activity or turnover of working capital in relation to sales. Frequently, a too high turnover indicates a top heavy investment of permanent or slow-moving assets with moderate working capital. Compute this ratio by dividing net sales by working capital (current assets minus current liabilities.) Turnover of 5 to 7-1/2 times is considered reasonable.

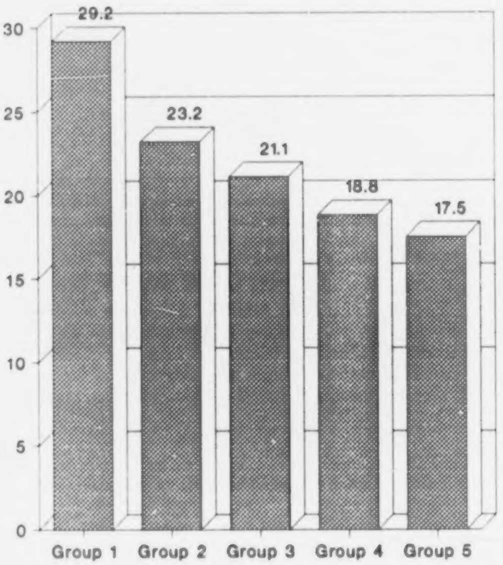
$$\text{Net Sales to Working Capital} = \frac{\text{Net Sales}}{\text{Current Assets minus Current Liabilities}}$$

E. **SALES GROWTH**--This is an indication of how successfully the firm is expanding its base of business. The most common measure, which is included in this report, is the percent change in sales versus the prior year.

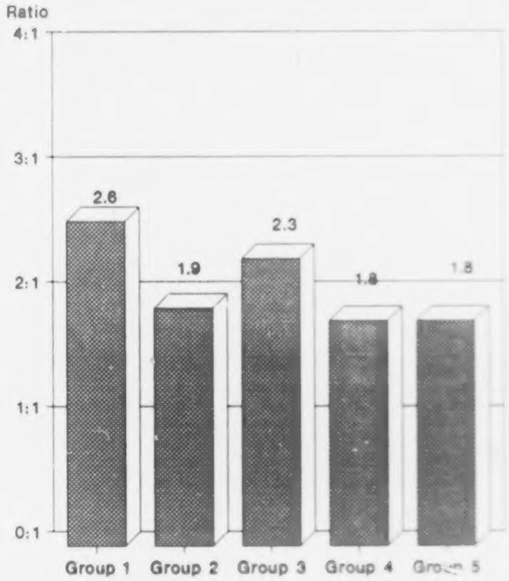
$$\textbf{Sales Change from Prior Year} = \frac{\text{(Current Year Sales minus Prior Year Sales)}}{\text{Prior Year Sales}} \times 100$$

Financial Ratios
by Direct Labor Payroll Groups

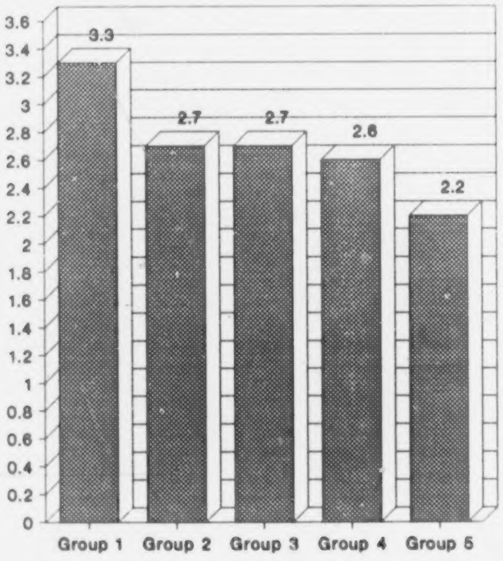
Gross Income Percentage
by Direct Labor Payroll Group



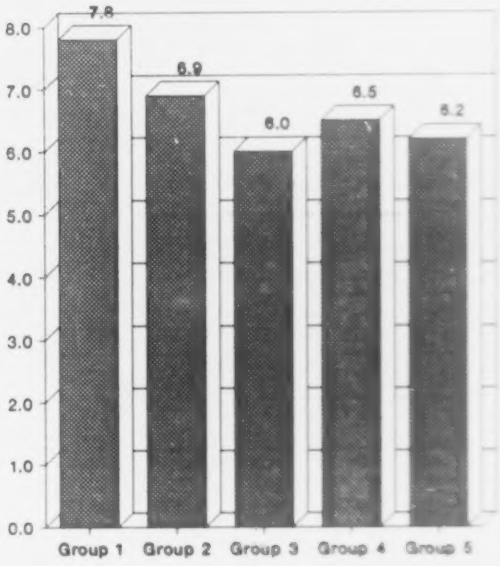
Current Ratio (Times)
by Direct Labor Payroll Group



Profit on Sales (After Tax) (%)
by Direct Labor Payroll Group

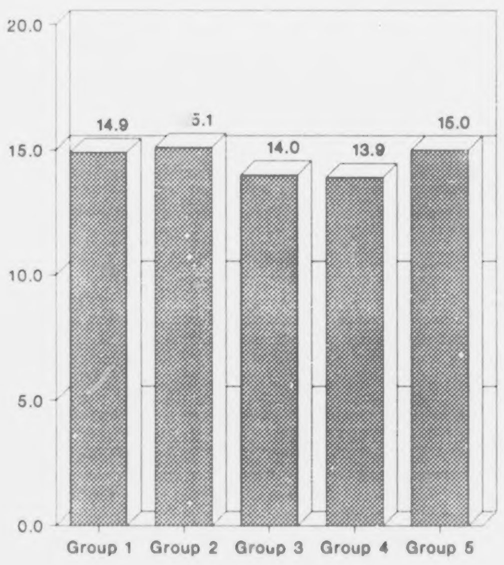


Return on Total Assets (After Tax) (%)
by Direct Labor Payroll Group

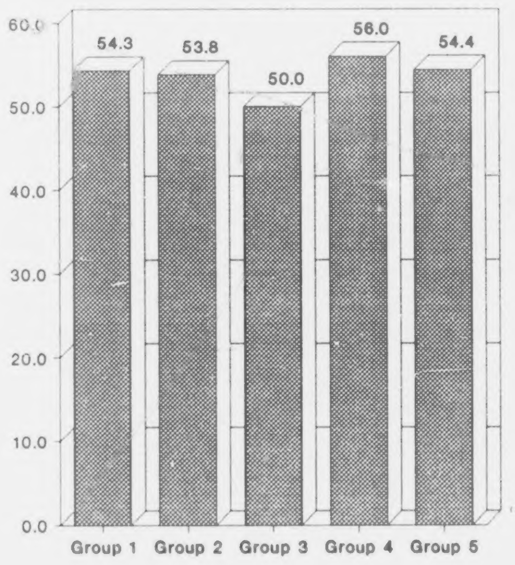


Financial Ratios
by Direct Labor Payroll Groups

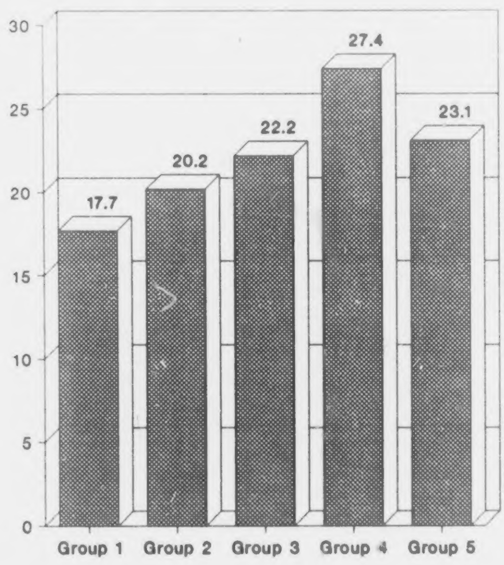
Return on Net Worth (After Tax) (%)
by Direct Labor Payroll Group



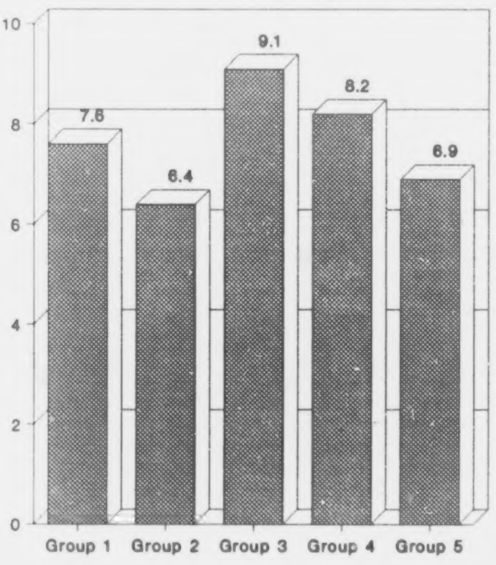
Debt Ratio (%)
by Direct Labor Payroll Group



Fixed Asset Turnover (Times)
by Direct Labor Payroll Group



Times Interest Earned
by Direct Labor Payroll Group



Summary of Financial Ratios

By Direct Labor Payroll Groups

	Group 1	Group 2	Group 3	Group 4	Group 5	Respondent Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	2.62	1.93	2.31	1.83	1.76	2.00	
B. Profitability Ratio:							
Gross Income Percentage	29.23	23.16	21.08	18.76	17.47	18.88	
Profit on Sales (after tax)	3.34	2.71	2.73	2.63	2.23	2.46	
Return on Total Assets (after tax)	7.76	6.85	5.97	6.53	6.20	6.48	
Return on Net Worth (after tax)	14.88	15.08	13.98	13.92	15.03	14.45	
C. Financial Structure Ratios:							
Debt Ratio	54.26	53.76	50.02	56.03	54.44	53.12	
Times Interest Earned	7.57	6.38	9.07	8.16	6.95	7.45	
D. Activity Ratio:							
Fixed Asset Turnover	17.70	20.18	22.21	27.39	23.11	22.35	
Net Sales to Working Capital	6.20	8.90	6.91	7.38	8.77	7.32	
E. Sales Growth:							
Sales Change from Prior Year	12.31	21.53	9.47	13.22	8.87	12.68	

By Geographical Districts

District	1	2	3	4	5	6	7	8	9	Canada	Total
Survey Responses	38	66	43	118	34	36	61	29	74	13	517*
% of Total	7.4	12.8	8.3	22.8	6.6	7.0	11.8	5.6	14.3	2.5	100.0
A. Liquidity Ratio:											
Current Ratio	1.75	2.24	1.87	1.90	2.19	1.66	2.30	2.20	2.13	1.43	
B. Profitability Ratio:											
Gross Income Percentage	16.92	16.83	23.98	17.74	18.45	17.91	19.48	16.53	18.59	21.71	
Profit on Sales (after tax)	1.78	1.37	2.77	2.29	3.18	2.27	2.05	2.80	2.69	4.01	
Return on Total Assets (after tax)	4.82	6.84	7.67	6.33	7.43	4.80	4.23	5.85	7.03	9.37	
Return on Net Worth (after tax)	13.14	13.30	18.05	12.65	10.95	14.57	11.56	10.04	17.86	30.79	
C. Financial Structure Ratios:											
Debt Ratio	52.86	49.28	52.19	56.10	48.72	60.21	47.82	43.05	56.67	70.42	
Times Interest Earned	3.75	9.07	8.30	6.31	27.07	6.69	5.64	13.09	7.04	13.85	
D. Activity Ratio:											
Fixed Asset Turnover	22.18	25.34	20.23	22.90	17.34	24.94	21.26	24.42	22.24	15.72	
Net Sales to Working Capital	7.57	6.68	10.79	8.02	6.55	8.71	7.32	6.36	6.16	9.73	
E. Sales Growth:											
Sales Change from Prior Year	4.31	17.39	24.40	25.52	-5.21	17.96	17.66	26.92	7.05	21.63	

*Includes 5 firms with no district designation.

District 1 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	2.76	2.39	1.72	1.61	1.71	1.75	
B. Profitability Ratio:							
Gross Income Percentage	27.79	26.91	19.80	16.56	15.71	16.92	
Profit on Sales (after tax)	3.12	1.79	0.95	2.51	1.39	1.78	
Return on Total Assets (after tax)	6.48	NA	3.49	6.50	4.96	4.82	
Return on Net Worth (after tax)	10.66	NA	5.79	15.18	21.06	13.14	
C. Financial Structure Ratios:							
Debt Ratio	45.89	NA	53.00	58.99	74.88	52.86	
Times Interest Earned	8.00	2.94	2.45	4.73	3.04	3.75	
D. Activity Ratio:							
Fixed Asset Turnover	18.30	NA	18.51	22.24	32.72	22.18	
Net Sales to Working Capital	5.43	NA	7.79	8.85	11.61	7.57	
E. Sales Growth:							
Sales Change from Prior Year	-19.24	4.29	17.16	4.64	0.46	4.31	

District 2 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	3.24	1.71	3.20	2.21	1.96	2.24	
B. Profitability Ratio:							
Gross Income Percentage	31.47	25.33	21.02	19.28	14.51	16.83	
Profit on Sales (after tax)	3.91	2.77	2.97	2.37	0.60	1.37	
Return on Total Assets (after tax)	6.89	7.42	6.59	6.88	5.75	6.84	
Return on Net Worth (after tax)	14.93	14.52	15.96	12.59	11.76	13.30	
C. Financial Structure Ratios:							
Debt Ratio	70.39	53.82	29.88	48.43	49.41	49.28	
Times Interest Earned	18.25	8.12	25.87	15.15	4.93	9.07	
D. Activity Ratio:							
Fixed Asset Turnover	33.27	22.09	21.38	27.39	27.59	25.34	
Net Sales to Working Capital	4.87	12.48	4.56	6.31	6.86	6.68	
E. Sales Growth:							
Sales Change from Prior Year	34.00	16.95	12.82	15.96	10.85	17.39	

NA = Not Available

District 3 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	1.10	1.76	2.49	1.43	1.91	1.87	
B. Profitability Ratio:							
Gross Income Percentage	25.45	19.01	22.98	19.34	25.21	23.98	
Profit on Sales (after tax)	-4.22	0.79	2.98	2.35	3.01	2.77	
Return on Total Assets (after tax)	-10.87	4.49	9.05	14.56	7.67	7.67	
Return on Net Worth (after tax)	-12.92	6.56	19.28	31.40	14.92	18.05	
C. Financial Structure Ratios:							
Debt Ratio	88.93	51.60	33.82	71.08	46.44	52.19	
Times Interest Earned	-6.86	4.13	12.16	9.72	8.07	8.30	
D. Activity Ratio:							
Fixed Asset Turnover	9.65	35.63	17.73	37.44	13.97	20.23	
Net Sales to Working Capital	20.09	11.18	7.67	17.69	9.50	10.79	
E. Sales Growth:							
Sales Change from Prior Year	-2.47	63.25	14.17	59.86	20.31	24.40	

District 4 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	2.72	1.69	1.90	1.98	1.77	1.90	
B. Profitability Ratio:							
Gross Income Percentage	26.92	19.19	20.02	18.61	16.89	17.74	
Profit on Sales (after tax)	3.41	1.77	1.86	2.35	2.32	2.29	
Return on Total Assets (after tax)	5.52	6.68	6.45	5.74	7.05	6.33	
Return on Net Worth (after tax)	7.73	13.95	11.80	14.08	18.10	12.65	
C. Financial Structure Ratios:							
Debt Ratio	50.17	66.01	51.29	52.13	57.47	56.10	
Times Interest Earned	11.17	2.69	4.68	8.61	6.21	6.31	
D. Activity Ratio:							
Fixed Asset Turnover	23.74	15.67	19.90	35.71	23.12	22.90	
Net Sales to Working Capital	7.29	8.78	7.35	6.66	8.91	8.02	
E. Sales Growth:							
Sales Change from Prior Year	36.08	39.02	16.58	21.66	8.42	25.52	

District 5 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	6.74	2.37	1.85	3.57	NA	2.19	
B. Profitability Ratio:							
Gross Income Percentage	24.72	21.96	20.47	14.49	NA	18.45	
Profit on Sales (after tax)	2.49	2.12	3.77	3.05	NA	3.18	
Return on Total Assets (after tax)	3.10	18.48	7.81	7.42	NA	7.43	
Return on Net Worth (after tax)	10.40	38.59	14.59	8.69	NA	10.95	
C. Financial Structure Ratios:							
Debt Ratio	45.32	40.20	52.27	32.94	NA	48.72	
Times Interest Earned	9.72	22.32	54.07	73.68	NA	27.07	
D. Activity Ratio:							
Fixed Asset Turnover	19.91	15.92	27.52	17.43	NA	17.34	
Net Sales to Working Capital	6.34	12.02	4.04	2.68	NA	6.55	
E. Sales Growth:							
Sales Change from Prior Year	2.77	-17.32	13.86	-15.55	NA	-5.21	

District 6 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	2.38	2.04	1.66	1.51	NA	1.66	
B. Profitability Ratio:							
Gross Income Percentage	27.48	28.14	21.31	16.05	NA	17.91	
Profit on Sales (after tax)	2.72	6.16	2.44	1.63	NA	2.27	
Return on Total Assets (after tax)	3.52	11.24	5.41	4.66	NA	4.80	
Return on Net Worth (after tax)	13.83	38.44	10.42	16.08	NA	14.57	
C. Financial Structure Ratios:							
Debt Ratio	69.93	48.07	55.08	60.21	NA	60.21	
Times Interest Earned	7.83	12.94	6.12	5.70	NA	6.69	
D. Activity Ratio:							
Fixed Asset Turnover	22.91	26.50	21.12	34.47	NA	24.94	
Net Sales to Working Capital	6.22	9.56	11.63	10.92	NA	8.71	
E. Sales Growth:							
Sales Change from Prior Year	27.68	46.54	4.60	22.12	NA	17.96	

NA = Not Available

District 7 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	3.88	2.19	4.17	1.78	1.68	2.30	
B. Profitability Ratio:							
Gross Income Percentage	24.80	22.47	22.84	18.08	18.26	19.48	
Profit on Sales (after tax)	3.50	2.54	2.95	1.60	1.86	2.05	
Return on Total Assets (after tax)	7.59	4.23	5.25	3.77	2.64	4.23	
Return on Net Worth (after tax)	9.92	13.03	22.32	10.90	9.24	11.56	
C. Financial Structure Ratios:							
Debt Ratio	35.97	42.90	37.56	66.07	50.47	47.82	
Times Interest Earned	13.13	6.62	9.68	3.99	5.27	5.64	
D. Activity Ratio:							
Fixed Asset Turnover	20.98	22.09	29.34	21.13	18.96	21.26	
Net Sales to Working Capital	5.85	7.93	5.68	11.83	12.27	7.32	
E. Sales Growth:							
Sales Change from Prior Year	4.81	29.43	18.82	21.13	24.25	17.66	

District 8 Financial Ratios

	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	2.71	2.20	2.37	2.70	NA	2.20	
B. Profitability Ratio:							
Gross Income Percentage	25.32	21.48	21.12	14.31	NA	16.53	
Profit on Sales (after tax)	4.86	0.91	3.80	2.87	NA	2.80	
Return on Total Assets (after tax)	5.96	5.96	4.82	9.53	NA	5.85	
Return on Net Worth (after tax)	8.61	7.92	10.36	17.33	NA	10.04	
C. Financial Structure Ratios:							
Debt Ratio	33.85	38.11	46.01	48.72	NA	43.05	
Times Interest Earned	8.66	6.19	13.14	9.95	NA	13.09	
D. Activity Ratio:							
Fixed Asset Turnover	12.94	23.45	26.36	69.79	NA	24.42	
Net Sales to Working Capital	5.18	6.19	4.82	8.63	NA	6.36	
E. Sales Growth:							
Sales Change from Prior Year	38.20	38.59	13.61	36.80	NA	26.92	

NA = Not Available

District 9 Financial Ratios

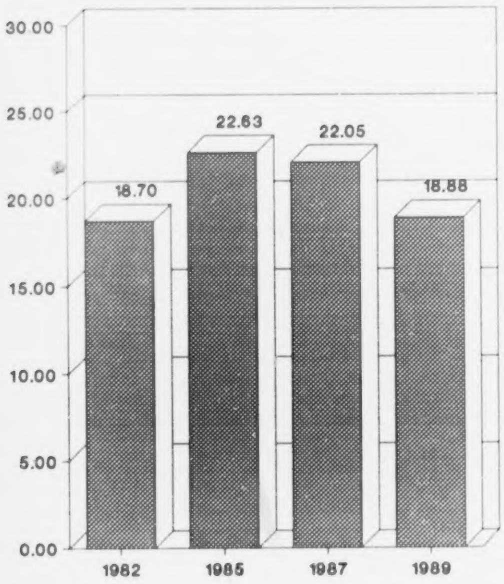
	Group 1	Group 2	Group 3	Group 4	Group 5	District Average	Insert Your Ratios
A. Liquidity Ratio:							
Current Ratio	2.50	3.14	2.00	2.22	1.90	2.13	
B. Profitability Ratio:							
Gross Income Percentage	34.10	28.39	18.13	21.14	15.92	18.59	
Profit on Sales (after tax)	4.74	3.10	1.43	2.51	2.76	2.69	
Return on Total Assets (after tax)	11.48	7.24	1.19	6.52	5.30	7.03	
Return on Net Worth (after tax)	39.38	15.02	10.27	11.48	12.38	17.86	
C. Financial Structure Ratios:							
Debt Ratio	66.18	45.27	75.36	47.34	57.22	56.67	
Times Interest Earned	6.69	6.75	3.55	6.74	7.80	7.04	
D. Activity Ratio:							
Fixed Asset Turnover	17.23	18.76	28.97	22.35	41.11	22.24	
Net Sales to Working Capital	4.08	6.03	8.80	8.70	6.07	6.16	
E. Sales Growth:							
Sales Change from Prior Year	-0.13	1.77	13.93	4.18	7.96	7.05	

Canada Financial Ratios

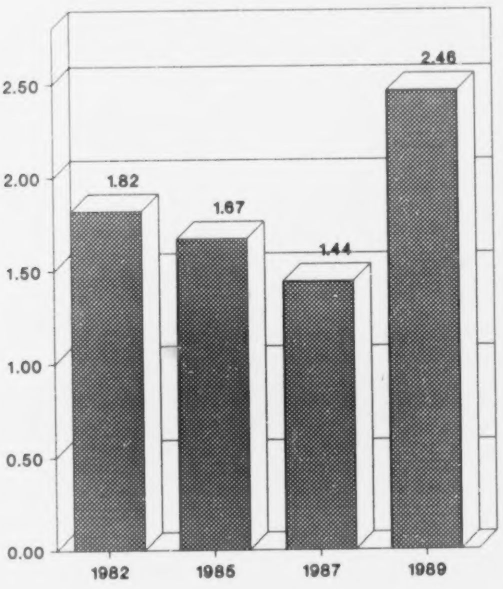
	District Average	Insert Your Ratios
A. Liquidity Ratio:		
Current Ratio	1.43	
B. Profitability Ratio:		
Gross Income Percentage	21.71	
Profit on Sales (after tax)	4.01	
Return on Total Assets (after tax)	9.37	
Return on Net Worth (after tax)	30.79	
C. Financial Structure Ratios:		
Debt Ratio	70.43	
Times Interest Earned	13.85	
D. Activity Ratio:		
Fixed Asset Turnover	15.72	
Net Sales to Working Capital	9.73	
E. Sales Growth:		
Sales Change from Prior Year	21.63	

Industry Trend Performance Summary (Based on All Respondents)

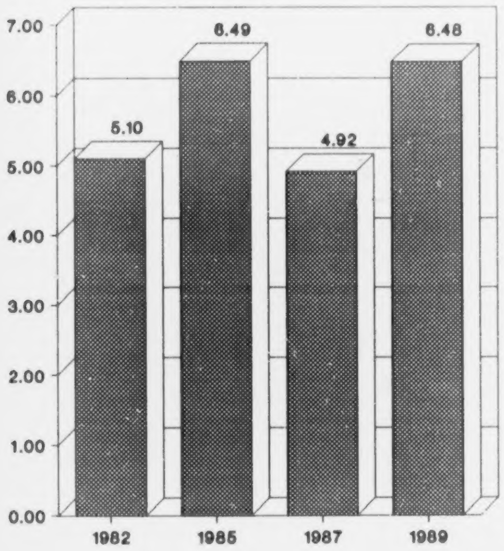
Gross Income Percentage (%)



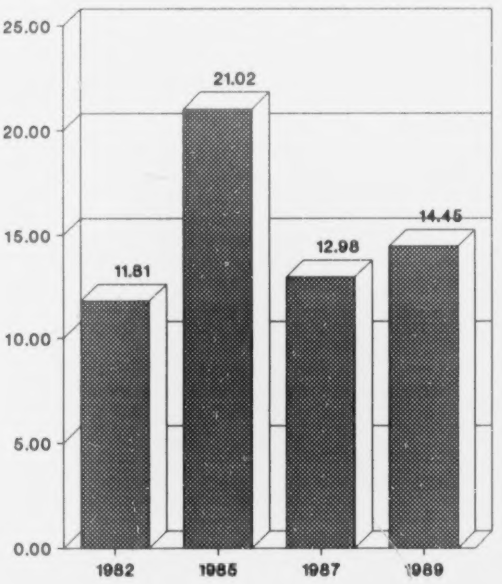
Profit on Sales (After Tax) (%)



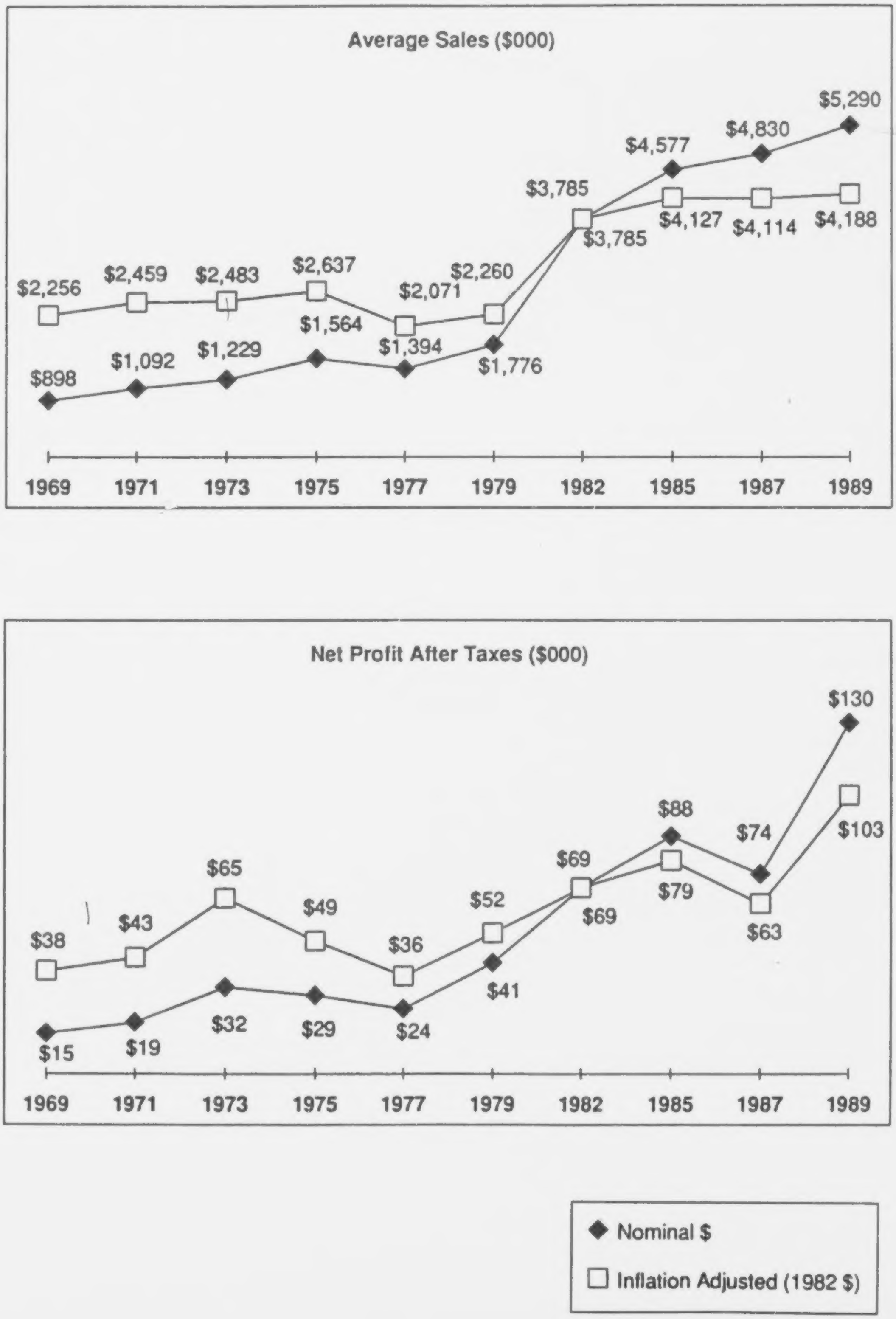
Return on Total Assets (After Tax) (%)



Return on Net Worth (After Tax) (%)



Industry Average Sales and Profit Trends 1969 to 1989



Income and Expense

The following section presents income and expense data for the calendar year 1990. Contractor organizations can compare their performance to their group or district by using the self evaluator on page 51.

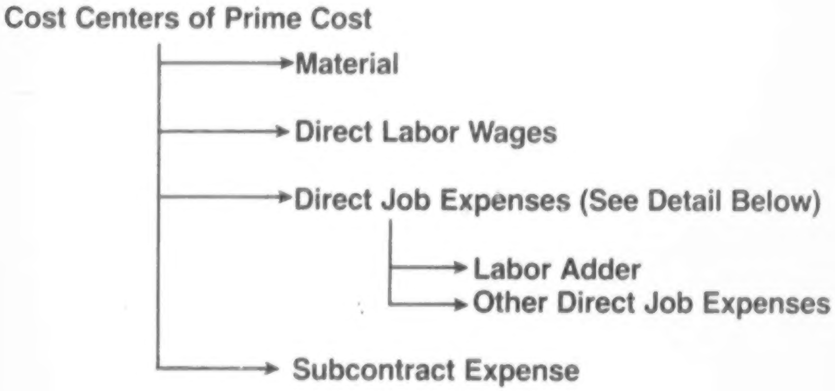
INCOME AND EXPENSE STATEMENT DEFINITIONS AND APPLICATIONS

Income and expense statement and detailed overhead expense responses are presented in accordance with account formats specified in the NECA Uniform Chart of Accounts, Index No. 1044. A chart of accounts can be obtained by contacting your local NECA chapter office.

Figures presented for "sales" only include revenue from electrical contracting based on the method of reporting sales.

The presentation of prime cost within the income and expense statement in this report follows the format of an estimate summary. Unless there is a format agreement between estimating and accounting activities as to what cost centers make up prime cost, management information systems for job control will generally not hold any real value for effective management decisions.

As a result of many contractors making use of subcontracts to perform specialty components of work, the income and expense statements in this report now include a separate "Subcontract Expense" component of prime cost. The exhibit below depicts the presentation of prime cost in this report.


Cost Centers of Prime Cost
Material
Direct Labor Wages
Direct Job Expenses (See Detail Below)
Labor Adder
Other Direct Job Expenses
Subcontract Expense

Direct Job Expenses: On the following page is a listing (not all-inclusive) of direct job expenses that may be chargeable to prime cost. In this publication, direct job expenses are broken down into two major subsections--Labor Adder and Other Direct Job Expenses.

(1) LABOR ADDER (Payroll Taxes and Fringe Benefits on Direct Labor Payroll)

- NECA Service Charge.
- National Electrical Benefits Fund (NEBF).
- Worker's compensation.
- Public, employers and products liability insurance.
- Federal old age and unemployment insurance (FICA, FUTA).
- State unemployment insurance.
- Pension, welfare, vacation and other employer contributions.

(2) OTHER DIRECT JOB EXPENSES (These items apply to specific projects only)

- Permits, inspection fees, and special licenses.
- Travel expenses.
- Out-of-town expenses (room & board).
- Equipment rental--specific job use.
- Fire insurance on material and equipment and special insurance needs, when required.
- Performance and payment bonds, when required.
- Job engineering and supervision (chargeable to project).
- Working drawings, in-place drawings required by the job.
- Job truck--including driver's wages; and operating costs.
- Transportation of men to and from job site.
- Freight & drayage other than direct shipment charges.
- Job site storage and stock man; purchasing and procurement; expediting (chargeable to project).
- Job field office expenses.
- Energy charge; temporary light and power on the job.
- Interest on borrowed money to finance the job.
- Reserve for contingency of the job.

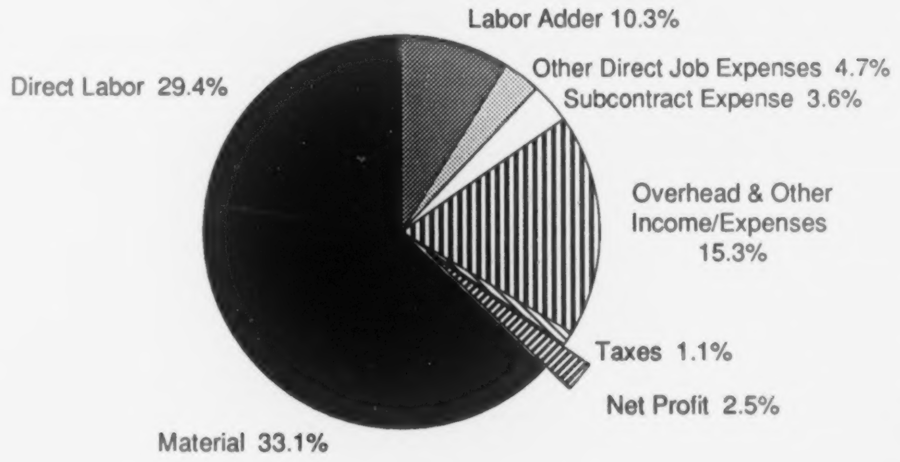
Notes on Calculations of Survey Data:

- Some respondents provided "Total Prime Cost" or "Total Overhead Expense" data without providing data for the individual prime cost items or the individual overhead expense items. Averages for the individual line items were calculated using only those surveys providing responses at the individual cost level--for this reason, the average "Prime Costs" may not always sum to the average "Total Prime Cost," and the average "Overhead Expenses" may not always sum to the average "Total Overhead Expenses."

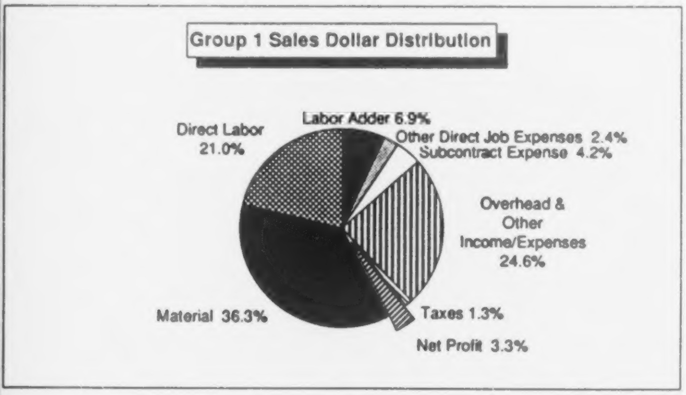
- In calculating "% of Sales," "% of Prime," and "% of Labor" for the individual prime cost and overhead expense line items, "Total Sales," "Total Prime," and "Direct Labor" data was included only for those respondents providing the individual prime costs or overhead expenses.

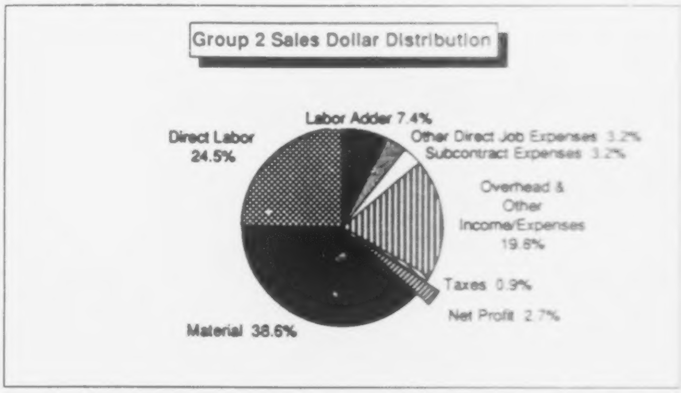
Average Sales Dollar Distribution

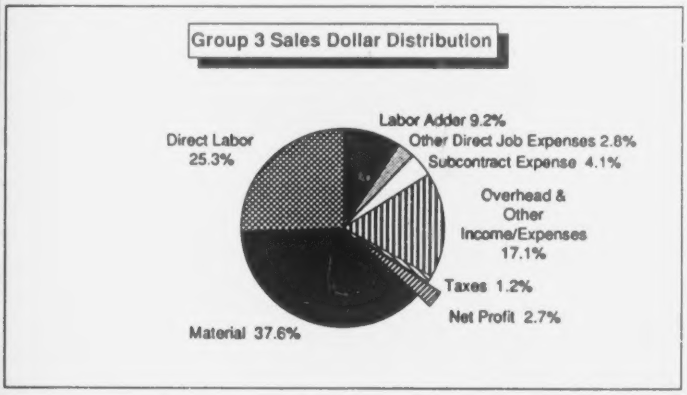
All Respondents Average Sales Dollar Distribution

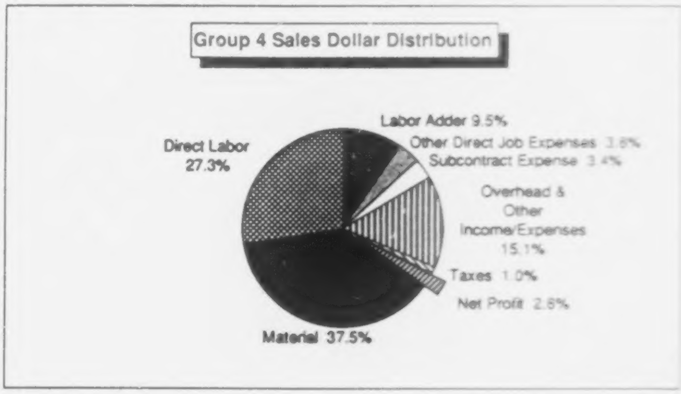


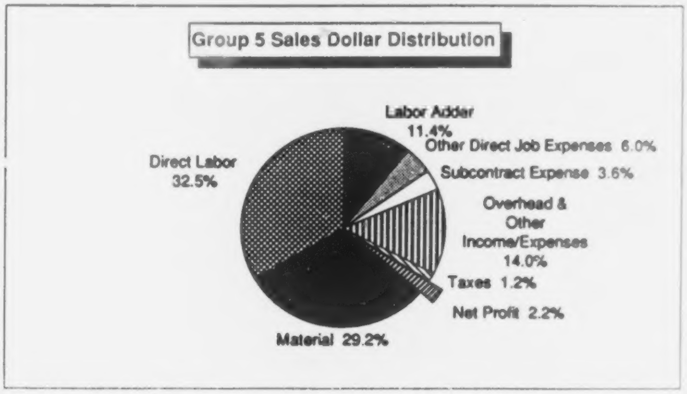
Average Sales Dollar Distribution by Direct Labor Payroll Groups


Group 1 Sales Dollar Distribution

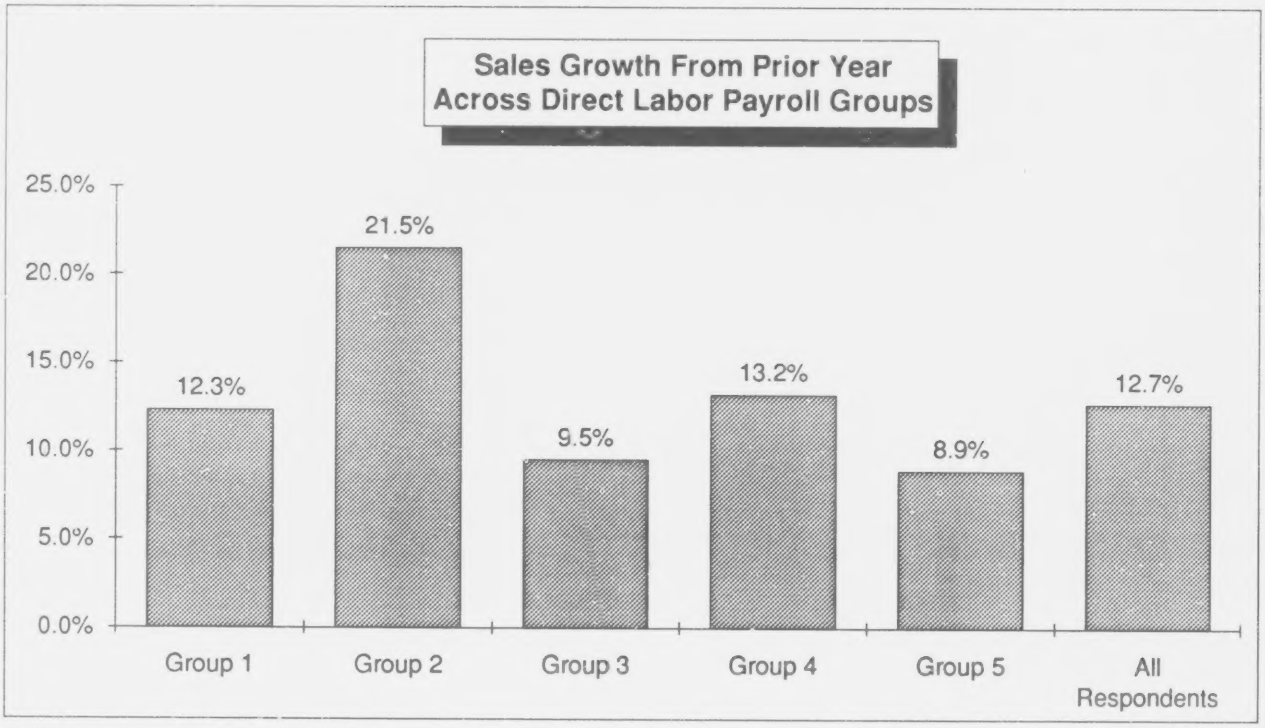

Group 2 Sales Dollar Distribution


Group 3 Sales Dollar Distribution


Group 4 Sales Dollar Distribution


Group 5 Sales Dollar Distribution

Sales Growth



BASE MIX (MATERIAL/LABOR RATIOS)

The base mix schedule below illustrates the material/labor base mix calculations within prime cost. Sales and operating profit before taxes are also shown for your analysis. Compare your data to the applicable tables. The material/labor base mix is a critical management control point in the construction industry. You can determine the group base mix ratios for your district by extracting the data from the detailed district information that follows.

Base Mix Ratio Calculations are explained below.

BASE MIX COMPARATIVE SCHEDULE:

	Financial Performance Report		**Your Facts**	
Sales	$	%	$	%
Base mix:				
Material	$		$	
Direct Labor	$		$	
Base mix totals	$	100	$	100
Operating profit before taxes	$		$	
% profit on sales		%		%

Base mix ratio calculation:

Divide **Material** by **Base Mix Total** = **% of material to base mix total**

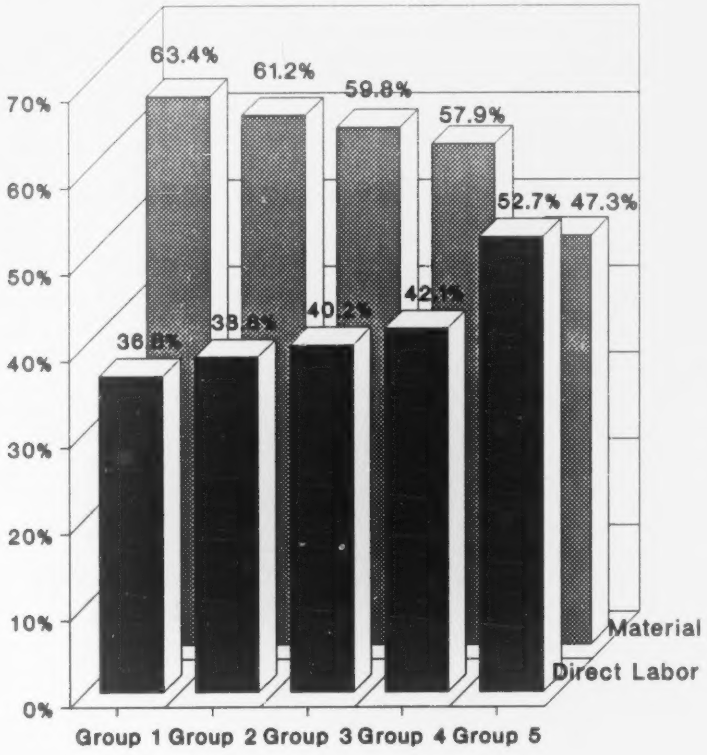
Divide **Direct Labor** by **Base Mix Total** = **% of direct labor to base mix total**

Base Mix Analysis by Direct Labor Payroll Groups

	Group 1	Mix %	Group 2	Mix %	Group 3	Mix %
Sales	711,856		1,476,811		2,830,161	
Base Mix:						
Material	258,676	63.37	569,621	61.17	1,064,257	59.79
Direct Labor	149,533	36.63	361,549	38.83	715,642	40.21
Base Mix Totals	408,209	100.00	931,170	100.00	1,779,899	100.00
Operating Profit	32,608		55,571		106,255	
% Operating Profit (loss) on Sales		4.58		3.76		3.75

	Group 4	Mix %	Group 5	Mix %	Respondent Average	Mix %
Sales	6,042,106		19,470,575		5,290,013	
Base Mix:						
Material	2,264,090	57.88	5,676,111	47.33	1,752,469	52.94
Direct Labor	1,647,695	42.12	6,317,334	52.67	1,557,536	47.06
Base Mix Totals	3,911,785	100.00	11,993,445	100.00	3,310,005	100.00
Operating Profit	210,653		720,704		194,480	
% Operating Profit (loss) on Sales		3.49		3.70		3.68

Base Mix Analysis by Direct Labor Payroll Groups



All Respondent Summary

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	711,856	100.00	141.30	476.05	1,476,811	100.00	130.15	408.47	2,830,161	100.00	126.71	395.47
Prime Cost:												
Material	258,676	36.34	51.35	172.99	569,621	38.57	50.20	157.55	1,064,257	37.60	47.65	148.71
Direct Labor Wages	149,533	21.01	29.68	100.00	361,549	24.48	31.86	100.00	715,642	25.29	32.04	100.00
Labor Adder	49,141	6.90	9.75	32.86	108,583	7.35	9.57	30.03	259,230	9.16	11.61	36.22
Other Direct Job Expense	16,895	2.37	3.35	11.30	47,069	3.19	4.15	13.02	77,914	2.75	3.49	10.89
Subcontract Expense	29,532	4.15	5.86	19.75	47,911	3.24	4.22	13.25	116,489	4.12	5.22	16.28
Total Prime Cost	503,777	70.77	100.00	336.90	1,134,734	76.84	100.00	313.85	2,233,537	78.92	100.00	312.10
Gross Income	208,079	29.23	41.30	139.15	342,077	23.16	30.15	94.61	596,624	21.08	26.71	83.37
Total Overhead Expenses	175,471	24.65	34.83	117.35	286,506	19.40	25.25	79.24	490,369	17.33	21.95	68.52
Operating Profit	32,608	4.58	6.47	21.81	55,571	3.76	4.90	15.37	106,255	3.75	4.76	4.85
Total Interest Expense	5,034	0.71	1.00	3.37	9,883	0.67	0.87	2.73	13,759	0.49	0.62	1.92
Non-Operating Income/Expense	5,514	0.77	1.09	3.69	7,509	0.51	0.66	2.08	18,598	0.66	0.83	2.60
Net Profit Before Tax	33,078	4.65	6.57	22.12	53,194	3.60	4.69	14.71	111,092	3.93	4.97	15.52
Income Taxes	9,278	1.30	0.81	2.73	13,180	0.89	0.44	1.38	33,880	1.20	0.90	2.82
Net Profit After Tax	23,800	3.34	5.76	19.39	40,014	2.71	4.25	13.33	77,212	2.73	3.90	12.19

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	175,471	24.65	34.83	117.35	286,538	19.40	25.25	79.25	490,362	17.33	21.95	68.52
Advertising & Promotion	2,887	0.41	0.57	1.93	3.433	0.23	0.30	0.95	7,542	0.27	0.34	1.05
Automobiles & Trucks	10,066	1.41	2.00	6.73	15,911	1.08	1.40	4.40	21,051	0.74	0.94	2.94
Bad Debts	2,524	0.35	0.50	1.69	4.124	0.28	0.36	1.14	4,923	0.17	0.22	0.69
Charitable Contributions	599	0.08	0.12	0.40	976	0.07	0.09	0.27	1,697	0.06	0.08	0.24
Collection Expense	75	0.01	0.01	0.05	333	0.02	0.03	0.09	16	0.00	0.00	0.00
Depreciation & Amortization	9,149	1.29	1.82	6.12	14,800	1.00	1.30	4.09	23,158	0.82	1.04	3.24
Dues & Subscriptions	1,907	0.27	0.38	1.28	2,513	0.17	0.22	0.70	5,776	0.20	0.26	0.81
Education Expenses	457	0.06	0.09	0.31	645	0.04	0.06	0.18	1,255	0.04	0.06	0.18
Overhead Employee Benefits	6,521	0.92	1.29	4.36	8,220	0.56	0.72	2.27	9,150	0.32	0.41	1.28
Freight & Express	173	0.02	0.03	0.12	199	0.01	0.02	0.06	523	0.02	0.02	0.07
Heat, Light & Water	2,770	0.39	0.55	1.85	3,006	0.20	0.26	0.83	5,606	0.20	0.25	0.78
Company Insurance--General	8,262	1.16	1.64	5.53	14,516	0.98	1.28	4.01	22,190	0.78	0.99	3.10
Overhead Empl. Worker's Comp.	4,208	0.59	0.84	2.81	5,615	0.38	0.49	1.55	6,263	0.22	0.28	0.88
Public & Employer's Liab. Ins.	1,779	0.25	0.35	1.19	3.741	0.25	0.33	1.03	4,523	0.16	0.20	0.63
Legal & Accounting	4,048	0.57	0.80	2.71	7,219	0.49	0.64	2.00	11,695	0.41	0.52	1.63
Miscellaneous	1,879	0.26	0.37	1.26	2,790	0.19	0.25	0.77	3,194	0.11	0.14	0.45
Office Supplies & Expense	5,076	0.71	1.01	3.39	7,205	0.49	0.53	1.99	11,229	0.40	0.50	1.57
Pension & Profit Sharing Plans	5,190	0.73	1.03	3.47	6.149	0.42	0.54	1.70	17,543	0.62	0.79	2.45
Rent	9,578	1.35	1.90	6.41	12,993	0.88	1.15	3.59	17,283	0.61	0.77	2.42
Repairs & Maintenance	2,214	0.31	0.44	1.48	4,613	0.31	0.41	1.28	6,606	0.23	0.30	0.92
Plan, Bid Bonds, Est. & Engin. Exp.	817	0.11	0.16	0.55	874	0.06	0.08	0.24	1,829	0.06	0.08	0.26
Salaries & Wages--Overhead Pers.	69,407	9.75	13.78	46.42	132,215	8.95	11.65	36.57	242,355	8.56	10.85	33.87
Shop Supplies & Expense	1,246	0.18	0.25	0.83	1,534	0.10	0.14	0.42	3,517	0.12	0.16	0.49
Small Tools	1,259	0.18	0.25	0.84	1,814	0.12	0.16	0.50	3,583	0.13	0.16	0.50
Taxes & Licenses--General	3,730	0.52	0.74	2.49	4,839	0.33	0.43	1.34	8,754	0.31	0.39	1.22
Taxes--Overhead Payroll	10,724	1.51	2.13	7.17	11,603	0.79	1.02	3.21	21,598	0.76	0.97	3.02
Telephone, Telegraph & Postage	3,932	0.55	0.78	2.63	6,510	0.44	0.57	1.80	9,630	0.34	0.43	1.35
Travel (Administrative)	1,641	0.23	0.33	1.10	3,407	0.23	0.30	0.94	4,342	0.15	0.19	0.61
Other Expenses	3,355	0.47	0.67	2.24	4,656	0.32	0.41	1.29	13,716	0.48	0.61	1.92

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
6,042,106	100.00	123.10	366.70	19,470,575	100.00	121.17	308.21	5,290,013	100.00	123.27	339.64
2,264,090	37.47	46.13	137.41	5,676,111	29.15	35.32	89.85	1,752,469	33.13	40.84	112.52
1,647,695	27.27	33.57	100.00	6,317,334	32.45	39.31	100.00	1,557,536	29.44	36.30	100.00
571,538	9.46	11.64	34.69	2,220,957	11.41	13.82	35.16	543,044	10.27	12.65	34.87
218,742	3.62	4.46	13.28	1,161,895	5.97	7.23	18.39	248,529	4.70	5.79	15.96
206,399	3.42	4.20	12.53	693,073	3.56	4.31	10.97	189,677	3.59	4.42	12.18
4,908,464	81.24	100.00	297.90	16.069,370	82.53	100.00	254.37	4,291,256	81.12	100.00	275.52
1,133,642	18.76	23.10	68.80	3,401,206	17.47	21.17	53.84	998,756	18.88	23.27	64.12
922,989	15.28	18.80	56.02	2,680,502	13.77	16.68	42.43	804,277	15.20	18.74	51.64
210,653	3.49	4.29	12.78	720,704	3.70	4.48	11.41	194,480	3.68	4.53	12.49
30,665	0.51	0.62	1.86	112,916	0.58	0.70	1.79	29,494	0.56	0.69	1.89
39,690	0.66	0.81	2.41	64,011	0.33	0.40	1.01	25,297	0.48	0.59	1.62
219,678	3.64	4.48	13.33	671,800	3.45	4.18	10.63	190,280	3.60	4.43	12.22
60,697	1.00	0.88	2.62	236,639	1.22	1.01	2.57	60,331	1.14	1.41	3.87
158,981	2.63	3.60	10.71	435,161	2.23	3.17	8.07	129,949	2.46	3.03	8.34

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
922,989	15.28	18.80	56.02	2,680,502	13.77	16.68	42.43	804,282	15.20	18.74	51.64
13,705	0.23	0.28	0.83	37,496	0.19	0.23	0.59	11,557	0.22	0.27	0.74
37,141	0.61	0.76	2.25	126,118	0.65	0.78	2.00	36,752	0.69	0.86	2.36
16,075	0.27	0.33	0.98	53,597	0.28	0.33	0.85	13,903	0.26	0.32	0.89
2,969	0.05	0.06	0.18	11,349	0.06	0.07	0.18	3,023	0.06	0.07	0.19
175	0.00	0.00	0.01	1,110	0.01	0.01	0.02	287	0.01	0.01	0.02
41,725	0.69	0.85	2.53	147,827	0.76	0.92	2.34	41,017	0.78	0.96	2.63
5,333	0.09	0.11	0.32	13,859	0.07	0.09	0.22	5,425	0.10	0.13	0.35
1,820	0.03	0.04	0.11	4,537	0.02	0.03	0.07	1,581	0.03	0.04	0.10
22,164	0.37	0.45	1.35	94,506	0.49	0.59	1.50	23,759	0.45	0.55	1.53
925	0.02	0.02	0.06	3,533	0.02	0.02	0.06	916	0.02	0.02	0.06
8,545	0.14	0.17	0.52	25,627	0.13	0.16	0.41	8,095	0.15	0.19	0.52
32,259	0.53	0.66	1.96	76,394	0.39	0.48	1.21	28,098	0.53	0.65	1.80
18,066	0.30	0.37	1.10	31,218	0.16	0.19	0.49	12,089	0.23	0.28	0.78
7,149	0.12	0.15	0.43	20,996	0.11	0.13	0.33	6,820	0.13	0.16	0.44
27,329	0.45	0.56	1.66	70,969	0.36	0.44	1.12	21,493	0.41	0.50	1.38
7,318	0.12	0.15	0.44	20,726	0.11	0.13	0.33	6,343	0.12	0.15	0.41
21,140	0.35	0.43	1.28	66,764	0.34	0.42	1.06	19,525	0.37	0.45	1.25
32,072	0.53	0.65	1.95	95,031	0.49	0.59	1.50	27,380	0.52	0.64	1.76
39,041	0.65	0.80	2.37	84,544	0.43	0.53	1.34	29,691	0.56	0.69	1.91
12,032	0.20	0.25	0.73	74,677	0.38	0.46	1.18	16,399	0.31	0.38	1.05
5,543	0.09	0.11	0.34	5,614	0.03	0.03	0.09	2,855	0.05	0.07	0.18
457,420	7.57	9.32	27.76	1,269,415	6.52	7.90	20.09	384,617	7.27	8.96	24.69
6,370	0.11	0.13	0.39	23,879	0.12	0.15	0.38	6,269	0.12	0.15	0.40
9,060	0.15	0.18	0.55	39,544	0.20	0.25	0.63	9,223	0.17	0.21	0.59
17,001	0.28	0.35	1.03	40,587	0.21	0.25	0.64	13,497	0.26	0.31	0.87
37,491	0.62	0.76	2.28	93,332	0.48	0.58	1.48	31,499	0.60	0.73	2.02
18,905	0.31	0.39	1.15	45,158	0.23	0.28	0.71	15,177	0.29	0.35	0.97
10,639	0.18	0.22	0.65	45,774	0.24	0.28	0.72	11,057	0.21	0.26	0.71
13,579	0.22	0.28	0.82	56,363	0.29	0.35	0.89	15,969	0.30	0.37	1.03

District 1

Income and Expense	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	556,592	100.00	138.49	459.67	1,018,997	100.00	136.82	335.24	2,486,206	100.00	124.69	335.70
Prime Cost:												
Material	215,903	38.79	53.72	178.31	274,970	26.98	36.92	90.46	869,486	34.97	43.61	117.40
Direct Labor Wages	121,086	21.75	30.13	100.00	303,965	29.83	40.81	100.00	740,605	29.79	37.14	100.00
Labor Adder	44,145	7.93	10.98	36.46	110,572	10.85	14.85	36.38	316,559	12.73	15.88	42.74
Other Direct Job Expense	8,817	1.58	2.19	7.28	55,290	5.43	7.42	18.19	43,565	1.75	2.18	5.88
Subcontract Expense	11,944	2.15	2.97	9.86	0	0.00	0.00	0.00	23,676	0.95	1.19	3.20
Total Prime Cost	401,895	72.21	100.00	331.91	744,797	73.09	100.00	245.03	1,993,891	80.20	100.00	269.22
Gross Income	154,697	27.79	38.49	127.76	274,200	26.91	36.82	90.21	492,315	19.80	24.69	66.47
Total Overhead Expenses	131,891	23.70	32.82	108.92	252,733	24.80	33.93	83.15	449,476	18.08	22.54	60.69
Operating Profit	22,806	4.10	5.67	18.83	21,467	2.11	2.88	7.06	42,839	1.72	2.15	5.78
Total Interest Expense	3,770	0.68	0.94	3.11	10,011	0.98	1.34	3.29	21,466	0.86	1.08	2.90
Non-Operating Income/Expense	7,368	1.32	1.83	6.08	7,971	0.78	1.07	2.62	9,738	0.39	0.49	1.31
Net Profit Before Tax	26,404	4.74	6.57	21.81	19,426	1.91	2.61	6.39	31,112	1.25	1.56	4.20
Income Taxes	9,056	1.63	2.25	7.48	1,154	0.11	0.15	0.38	7,388	0.30	0.37	1.00
Net Profit After Tax	17,348	3.12	4.32	14.33	18,273	1.79	2.45	6.01	23,724	0.95	1.19	3.20

Overhead Expenses	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	131,891	23.70	32.82	108.92	252,733	24.80	33.93	83.15	449,475	18.08	22.54	60.69
Advertising & Promotion	1,478	0.27	0.37	1.22	949	0.09	0.13	0.31	9,237	0.37	0.46	1.25
Automobiles & Trucks	11,669	2.10	2.90	9.64	1,548	0.15	0.21	0.51	15,804	0.64	0.79	2.13
Bad Debts	631	0.11	0.16	0.52	550	0.05	0.07	0.18	4,876	0.20	0.24	0.66
Charitable Contributions	203	0.04	0.05	0.17	525	0.05	0.07	0.17	677	0.03	0.03	0.09
Collection Expense	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Depreciation & Amortization	9,672	1.74	2.41	7.99	5,138	0.50	0.69	1.69	26,202	1.05	1.31	3.54
Dues & Subscriptions	1,130	0.20	0.28	0.93	3,927	0.39	0.53	1.29	4,535	0.18	0.23	0.61
Education Expenses	286	0.05	0.07	0.24	366	0.04	0.05	0.12	0	0.00	0.00	0.00
Overhead Employee Benefits	550	0.10	0.14	0.45	20,116	1.97	2.70	6.62	6,015	0.24	0.30	0.81
Freight & Express	0	0.00	0.00	0.00	0	0.00	0.00	0.00	2,658	0.11	0.13	0.36
Heat, Light & Water	3,609	0.65	0.90	2.98	3,052	0.30	0.41	1.00	7,589	0.31	0.38	1.02
Company Insurance–General	6,008	1.08	1.49	4.96	8,033	0.79	1.08	2.64	22,060	0.89	1.11	2.98
Overhead Empl. Worker's Comp.	4,848	0.87	1.21	4.00	4,609	0.45	0.62	1.52	180	0.01	0.01	0.02
Public & Employer's Liab. Ins.	0	0.00	0.00	0.00	3,239	0.32	0.43	1.07	5,000	0.20	0.25	0.68
Legal & Accounting	4,559	0.82	1.13	3.76	5,773	0.57	0.78	1.90	11,928	0.48	0.60	1.61
Miscellaneous	591	0.11	0.15	0.49	299	0.03	0.04	0.10	2,230	0.09	0.11	0.30
Office Supplies & Expense	5,472	0.98	1.36	4.52	5,236	0.51	0.70	1.72	11,042	0.44	0.55	1.49
Pension & Profit Sharing Plans	1,199	0.22	0.30	0.99	0	0.00	0.00	0.00	21,924	0.88	1.10	2.96
Rent	10,629	1.91	2.64	8.78	22,485	2.21	3.02	7.40	23,304	0.94	1.17	3.15
Repairs & Maintenance	1,188	0.21	0.30	0.98	6,280	0.62	0.84	2.07	6,708	0.27	0.34	0.91
Plan, Bid Bonds, Est. & Engin. Exp.	170	0.03	0.04	0.14	0	0.00	0.00	0.00	757	0.03	0.04	0.10
Salaries & Wages–Overhead Pers.	50,374	9.05	12.53	41.60	134,939	13.24	18.12	44.39	217,627	8.75	10.91	29.39
Shop Supplies & Expense	380	0.07	0.09	0.31	0	0.00	0.00	0.00	1,841	0.07	0.09	0.25
Small Tools	985	0.18	0.24	0.81	0	0.00	0.00	0.00	2,553	0.10	0.13	0.34
Taxes & Licenses–General	835	0.15	0.21	0.69	4,540	0.45	0.61	1.49	7,460	0.30	0.37	1.01
Taxes–Overhead Payroll	10,032	1.80	2.50	8.28	12,051	1.18	1.62	3.96	11,948	0.48	0.60	1.61
Telephone, Telegraph & Postage	3,087	0.55	0.77	2.55	4,254	0.42	0.57	1.40	9,247	0.37	0.46	1.25
Travel (Administrative)	393	0.07	0.10	0.32	3,534	0.35	0.47	1.16	1,512	0.06	0.08	0.20
Other Expenses	1,923	0.35	0.48	1.59	1,295	0.13	0.17	0.43	14,585	0.59	0.73	1.97

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
7,063,323	100.0	119.84	364.32	15,310,674	100.00	118.63	253.67	5,459,557	100.00	120.37	299.02
2,502,923	35.44	42.47	129.10	3,962,216	25.88	30.70	65.65	1,677,093	30.72	36.98	91.86
1,938,791	27.45	32.90	100.00	6,035,709	39.42	46.77	100.00	1,825,799	33.44	40.25	100.00
820,226	11.61	13.92	42.31	2,142,796	14.00	16.60	35.50	699,803	12.82	15.43	38.33
455,561	6.45	7.73	23.50	-123,693	-0.81	-0.96	-2.05	122,001	2.23	2.69	6.68
176,354	2.50	2.99	9.10	888,999	5.81	6.89	14.73	210,928	3.86	4.65	11.55
5,893,855	83.44	100.00	304.00	12,906,028	84.29	100.00	213.83	4,535,623	83.08	100.00	248.42
1,169,468	16.56	19.84	60.32	2,404,646	15.71	18.63	39.84	923,934	16.92	20.37	50.60
893,296	12.65	15.16	46.07	2,139,908	13.98	16.58	35.45	784,087	14.36	17.29	42.94
276,172	3.91	4.69	14.24	264,739	1.73	2.05	4.39	139,847	2.56	3.08	7.66
68,229	0.97	1.16	3.52	112,374	0.73	0.87	1.86	45,589	0.84	1.01	2.50
46,834	0.66	0.79	2.42	76,607	0.50	0.59	1.27	30,888	0.57	0.68	1.69
254,777	3.61	4.32	13.14	228,971	1.50	1.77	3.79	125,146	2.29	2.76	6.85
77,427	1.10	1.31	3.99	16,100	0.11	0.12	0.27	28,126	0.52	0.62	1.54
177,350	2.51	3.01	9.15	212,871	1.39	1.65	3.53	97,020	1.78	2.14	5.31

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
893,296	12.65	15.16	46.07	2,139,908	13.98	16.58	35.45	784.087	14.36	17.29	42.94
4,513	0.06	0.08	0.23	31,230	0.20	0.24	0.52	9,548	0.17	0.21	0.52
20,230	0.29	0.34	1.04	90,208	0.59	0.70	1.49	28,014	0.51	0.62	1.53
21,929	0.31	0.37	1.13	8,389	0.05	0.06	0.14	9,009	0.17	0.20	0.49
2,169	0.03	0.04	0.11	18,858	0.12	0.15	0.31	4,115	0.08	0.09	0.23
0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00
81,641	1.16	1.39	4.21	37,576	0.25	0.29	0.62	38,584	0.71	0.85	2.11
5,596	0.08	0.09	0.29	23,221	0.15	0.18	0.38	7,303	0.13	0.16	0.40
1,453	0.02	0.02	0.07	2,389	0.02	0.02	0.04	897	0.02	0.02	0.05
23,975	0.34	0.41	1.24	102,412	0.67	0.79	1.70	27,431	0.50	0.60	1.50
23	0.00	0.00	0.00	1,773	0.01	0.01	0.03	1,045	0.02	0.02	0.06
12,040	0.17	0.20	0.62	22,517	0.15	0.17	0.37	10,254	0.19	0.23	0.56
16,492	0.23	0.28	0.85	105,559	0.69	0.82	1.75	30,632	0.56	0.68	1.68
6,629	0.09	0.11	0.34	77,407	0.51	0.60	1.28	16,545	0.30	0.36	0.91
0	0.00	0.00	0.00	0	0.00	0.00	0.00	1,603	0.03	0.04	0.09
35,729	0.51	0.61	1.84	62,125	0.41	0.48	1.03	25,199	0.46	0.56	1.38
14,025	0.20	0.24	0.72	18,224	0.12	0.14	0.30	7,769	0.14	0.17	0.43
22,775	0.32	0.39	1.17	51,893	0.34	0.40	0.86	19,759	0.36	0.44	1.08
40,201	0.57	0.68	2.07	63,774	0.42	0.49	1.06	28,381	0.52	0.63	1.55
50,182	0.71	0.85	2.59	85,596	0.56	0.66	1.42	38,780	0.71	0.86	2.12
20,193	0.29	0.34	1.04	25,762	0.17	0.20	0.43	12,542	0.23	0.28	0.69
337	0.00	0.01	0.02	3,532	0.02	0.03	0.06	946	0.02	0.02	0.05
416,218	5.89	7.06	21.47	1,060,435	6.93	8.22	17.57	377,416	6.91	8.32	20.67
2,464	0.03	0.04	0.13	0	0.00	0.00	0.00	1,266	0.02	0.03	0.07
3,861	0.05	0.07	0.20	1,342	0.01	0.01	0.02	2,205	0.04	0.05	0.12
14,133	0.20	0.24	0.73	44,553	0.29	0.35	0.74	14,124	0.26	0.31	0.77
21,964	0.31	0.37	1.13	127,172	0.83	0.99	2.11	34,188	0.63	0.75	1.87
22,115	0.31	0.38	1.14	37,894	0.25	0.29	0.63	16,117	0.30	0.36	0.88
25,665	0.36	0.44	1.32	32,838	0.21	0.25	0.54	13,484	0.25	0.30	0.74
6,749	0.10	0.11	0.35	3,232	0.02	0.03	0.05	6,930	0.13	0.15	0.38

District 2

Income and Expense	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	628,733	100.00	145.93	415.23	1,182,573	100.00	133.92	327.18	2,601,402	100.00	126.61	365.84
Prime Cost:												
Material	198,681	31.60	46.11	131.21	367,398	31.07	41.61	101.65	859,714	33.05	41.84	120.90
Direct Labor Wages	151,417	24.08	35.14	100.00	361,445	30.56	40.93	100.00	711,078	27.33	34.61	100.00
Labor Adder	60,500	9.62	14.04	39.96	94,367	7.98	10.69	26.11	230,074	8.84	11.20	32.36
Other Direct Job Expense	12,248	1.95	2.84	8.09	38,153	3.23	4.32	10.56	100,516	3.86	4.89	14.14
Subcontract Expense	8,014	1.27	1.86	5.29	21,675	1.83	2.45	6.00	153,207	5.89	7.46	21.55
Total Prime Cost	430,860	68.53	100.00	284.55	883,039	74.67	100.00	244.31	2,054,589	78.98	100.00	288.94
Gross Income	197,872	31.47	45.92	130.68	299,534	25.33	33.92	82.87	546,813	21.02	26.61	76.90
Total Overhead Expenses	164,794	26.21	38.25	108.83	256,206	21.67	29.01	70.88	437,605	16.82	21.30	61.54
Operating Profit	33,078	5.26	7.68	21.85	43,332	3.66	4.91	11.99	109,208	4.20	5.32	15.36
Total Interest Expense	2,151	0.34	0.50	1.42	5,975	0.51	0.68	1.65	4,867	0.19	0.24	0.68
Non-Operating Income/Expense	6,168	0.98	1.43	4.07	5,219	0.44	0.59	1.44	16,707	0.64	0.81	2.35
Net Profit Before Tax	37,095	5.90	8.61	24.50	42,571	3.60	4.82	11.78	121,031	4.65	5.89	17.02
Income Taxes	12,485	1.99	2.90	8.25	9,852	0.83	1.12	2.73	43,850	1.69	2.13	6.17
Net Profit After Tax	24,610	3.91	5.71	16.25	32,720	2.77	3.71	9.05	77,181	2.97	3.76	10.85

Overhead Expenses	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	164,794	26.21	38.25	108.83	256,456	21.69	29.04	70.95	437,550	16.82	21.30	61.53
Advertising & Promotion	2,615	0.42	0.61	1.73	2,372	0.20	0.27	0.66	2,506	0.10	0.12	0.35
Automobiles & Trucks	11,444	1.82	2.66	7.56	8,436	0.71	0.96	2.33	15,637	0.60	0.76	2.20
Bad Debts	532	0.08	0.12	0.35	1,764	0.15	0.20	0.49	4,295	0.17	0.21	0.60
Charitable Contributions	130	0.02	0.03	0.09	699	0.06	0.08	0.19	1,707	0.07	0.08	0.24
Collection Expense	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Depreciation & Amortization	2,313	0.37	0.54	1.53	24,811	2.10	2.81	6.86	22,133	0.85	1.08	3.11
Dues & Subscriptions	1,258	0.20	0.29	0.83	1,015	0.09	0.11	0.28	13,084	0.50	0.64	1.84
Education Expenses	0	0.00	0.00	0.00	678	0.06	0.08	0.19	2,336	0.09	0.11	0.33
Overhead Employee Benefits	4,677	0.74	1.09	3.09	14,456	1.22	1.64	4.00	2,987	0.11	0.15	0.42
Freight & Express	0	0.00	0.00	0.00	0	0.00	0.00	0.00	743	0.03	0.04	0.10
Heat, Light & Water	2,735	0.43	0.63	1.81	2,767	0.23	0.31	0.77	5,420	0.21	0.26	0.76
Company Insurance--General	4,345	0.69	1.01	2.87	19,609	1.66	2.22	5.43	22,497	0.86	1.09	3.16
Overhead Empl. Worker's Comp.	138	0.02	0.03	0.09	7,461	0.63	0.84	2.06	14,956	0.57	0.73	2.10
Public & Employer's Liab. Ins.	471	0.07	0.11	0.31	1,486	0.13	0.17	0.41	5,366	0.21	0.26	0.75
Legal & Accounting	2,572	0.41	0.60	1.70	2,628	0.22	0.30	0.73	11,704	0.45	0.57	1.65
Miscellaneous	1,346	0.21	0.31	0.89	3,087	0.26	0.35	0.85	2,752	0.11	0.13	0.39
Office Supplies & Expense	5,029	0.80	1.17	3.32	5,680	0.48	0.64	1.57	9,444	0.36	0.46	1.33
Pension & Profit Sharing Plans	8,578	1.36	1.99	5.67	11,170	0.94	1.26	3.09	22,887	0.88	1.11	3.22
Rent	8,882	1.41	2.06	5.87	12,603	1.07	1.43	3.49	10,543	0.41	0.51	1.48
Repairs & Maintenance	199	0.03	0.05	0.13	4,516	0.38	0.51	1.25	8,439	0.32	0.41	1.19
Plan, Bid Bonds, Est. & Engin. Exp.	1,088	0.17	0.25	0.72	0	0.00	0.00	0.00	3,327	0.13	0.16	0.47
Salaries & Wages--Overhead Pers.	91,720	14.59	21.29	60.57	107,379	9.08	12.16	29.71	176,545	6.79	8.59	24.83
Shop Supplies & Expense	0	0.00	0.00	0.00	603	0.05	0.07	0.17	1,817	0.07	0.09	0.26
Small Tools	1,392	0.22	0.32	0.92	1,157	0.10	0.13	0.32	3,955	0.15	0.19	0.56
Taxes & Licenses--General	847	0.13	0.20	0.56	6,234	0.53	0.71	1.72	19,492	0.75	0.95	2.74
Taxes--Overhead Payroll	6,247	0.99	1.45	4.13	5,590	0.47	0.63	1.55	37,780	1.45	1.84	5.31
Telephone, Telegraph & Postage	2,403	0.38	0.56	1.59	5,011	0.42	0.57	1.39	7,318	0.28	0.36	1.03
Travel (Administrative)	961	0.15	0.22	0.63	2,142	0.18	0.24	0.59	2,753	0.11	0.13	0.39
Other Expenses	2,876	0.46	0.67	1.90	2,852	0.24	0.32	0.79	5,267	0.20	0.26	0.74

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
4,753,156	100.00	123.88	327.13	18,687,538	100.00	116.97	339.30	6,122,364	100.00	120.24	338.80
1,694,134	35.64	44.15	116.60	6,433,672	34.43	40.27	116.81	2,109,867	34.46	41.44	116.76
1,453,003	30.57	37.87	100.00	5,507,604	29.47	34.47	100.00	1,807,085	29.52	35.49	100.00
498,390	10.49	12.99	34.30	2,108,985	11.29	13.20	38.29	656,438	10.72	12.89	36.33
144,933	3.05	3.78	9.97	1,048,735	5.61	6.56	19.04	287,334	4.69	5.64	15.90
46,399	0.98	1.21	3.19	876,750	4.69	5.49	15.92	231,076	3.77	4.54	12.79
3,836,860	80.72	100.00	264.06	15,975,746	85.49	100.00	290.07	5,091,801	83.17	100.00	281.77
916,296	19.28	23.88	63.06	2,711,792	14.51	16.97	49.24	1,030,564	16.83	20.24	57.03
792,508	16.67	20.66	54.54	2,540,196	13.59	15.90	46.12	920,844	15.04	18.08	50.96
123,788	2.60	3.23	8.52	171,596	0.92	1.07	3.12	109,721	1.79	2.15	6.07
11,120	0.23	0.29	0.77	50,578	0.27	0.32	0.92	15,970	0.26	0.31	0.88
44,719	0.94	1.17	3.08	77,535	0.41	0.49	1.41	35,155	0.57	0.69	1.95
157,387	3.31	4.10	10.83	198,553	1.06	1.24	3.61	128,901	2.11	2.53	7.13
44,967	0.95	1.17	3.09	87,114	0.47	0.55	1.58	44,911	0.73	0.88	2.49
112,420	2.37	2.93	7.74	111,439	0.60	0.70	2.02	83,990	1.37	1.65	4.65

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
792,508	16.67	20.66	54.54	2,540,196	13.59	15.90	46.12	920,871	15.04	18.09	50.96
7,365	0.15	0.19	0.51	45,950	0.25	0.29	0.83	12,737	0.21	0.25	0.70
29,673	0.62	0.77	2.04	43,356	0.23	0.27	0.79	24,185	0.40	0.47	1.34
17,858	0.38	0.47	1.23	41,150	0.22	0.26	0.75	15,304	0.25	0.30	0.85
2,552	0.05	0.07	0.18	8,999	0.05	0.06	0.16	3,149	0.05	0.06	0.17
33	0.00	0.00	0.00	0	0.00	0.00	0.00	11	0.00	0.00	0.00
30,330	0.64	0.79	2.09	81,692	0.44	0.51	1.48	35,511	0.58	0.70	1.97
4,644	0.10	0.12	0.32	9,792	0.05	0.06	0.18	6,848	0.11	0.13	0.38
739	0.02	0.02	0.05	6,556	0.04	0.04	0.12	2,217	0.04	0.04	0.12
13,359	0.28	0.35	0.92	92,513	0.50	0.58	1.68	26,181	0.43	0.51	1.45
239	0.01	0.01	0.02	0	0.00	0.00	0.00	255	0.00	0.01	0.01
6,235	0.13	0.16	0.43	17,328	0.09	0.11	0.31	7,423	0.12	0.15	0.41
33,867	0.71	0.88	2.33	21,898	0.12	0.14	0.40	24,102	0.39	0.47	1.33
21,224	0.45	0.55	1.46	12,216	0.07	0.08	0.22	14,029	0.23	0.28	0.78
3,800	0.08	0.10	0.26	30,794	0.16	0.19	0.56	8,938	0.15	0.18	0.49
21,652	0.46	0.56	1.49	75,858	0.41	0.47	1.38	25,535	0.42	0.50	1.41
5,376	0.11	0.14	0.37	32,032	0.17	0.20	0.58	9,389	0.15	0.18	0.52
19,536	0.41	0.51	1.34	67,783	0.36	0.42	1.23	23,386	0.38	0.46	1.29
47,717	1.00	1.24	3.28	96,532	0.52	0.60	1.75	42,542	0.69	0.84	2.35
24,232	0.51	0.63	1.67	91,625	0.49	0.57	1.66	31,337	0.51	0.62	1.73
7,123	0.15	0.19	0.49	40,176	0.21	0.25	0.73	13,078	0.21	0.26	0.72
4,571	0.10	0.12	0.31	5,642	0.03	0.04	0.10	3,476	0.06	0.07	0.19
411,799	8.66	10.73	28.34	1,407,810	7.53	8.81	25.56	480,226	7.84	9.43	26.57
2,429	0.05	0.06	0.17	1,208	0.01	0.01	0.02	1,552	0.03	0.03	0.09
5,826	0.12	0.15	0.40	25,095	0.13	0.16	0.46	8,129	0.13	0.16	0.45
9,051	0.19	0.24	0.62	35,266	0.19	0.22	0.64	15,693	0.26	0.31	0.87
28,203	0.59	0.74	1.94	90,091	0.48	0.56	1.64	37,505	0.61	0.74	2.08
10,695	0.23	0.28	0.74	57,860	0.31	0.36	1.05	17,745	0.29	0.35	0.98
13,898	0.29	0.36	0.96	43,383	0.23	0.27	0.79	14,204	0.23	0.28	0.79
8,470	0.18	0.22	0.58	57,223	0.31	0.36	1.04	16,105	0.26	0.32	0.89

District 3

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	434,624	100.00	134.13	571.29	1,540,010	100.00	123.47	407.46	2,513,840	100.00	129.84	354.48
Prime Cost:												
Material	204,531	47.06	63.12	268.85	686,448	44.57	55.04	181.62	840,523	33.44	43.41	118.52
Direct Labor Wages	76,077	17.50	23.48	100.00	377,958	24.54	30.30	100.00	709,168	28.21	36.63	100.00
Labor Adder	17,092	3.93	5.27	22.47	111,889	7.27	8.97	29.60	230,681	9.18	11.91	32.53
Other Direct Job Expense	19,402	4.46	5.99	25.50	42,906	2.79	3.44	11.35	71,180	2.83	3.68	10.04
Subcontract Expense	6,925	1.59	2.14	9.10	28,072	1.82	2.25	7.43	84,587	3.36	4.37	11.93
Total Prime Cost	324,027	74.55	100.00	425.92	1,247,272	80.99	100.00	330.00	1,936,138	77.02	100.00	273.02
Gross Income	110,597	25.45	34.13	145.37	292,737	19.01	23.47	77.45	577,702	22.98	29.84	81.46
Total Overhead Expenses	133,675	30.76	41.25	175.71	282,659	18.35	22.66	74.79	469,178	18.66	24.23	66.16
Operating Profit	-23,078	-5.31	-7.12	-30.34	10,078	0.65	0.81	2.67	108,525	4.32	5.61	15.30
Total Interest Expense	4,752	1.09	1.47	6.25	4,322	0.28	0.35	1.14	9,752	0.39	0.50	1.38
Non-Operating Income/Expense	-7	0.00	0.00	-0.01	7,782	0.51	0.62	2.06	10,046	0.40	0.52	1.42
Net Profit Before Tax	-27,838	-6.41	-8.59	-36.59	13,538	0.88	1.09	3.58	108,820	4.33	5.62	15.34
Income Taxes	-9,496	-2.18	-2.93	-12.48	1,383	0.09	0.11	0.37	33,909	1.35	1.75	4.78
Net Profit After Tax	-18,342	-4.22	-5.66	-24.11	12,155	0.79	0.97	3.22	74,911	2.98	3.87	10.56

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	133,675	30.76	41.25	175.71	282,659	18.35	22.66	74.79	469,174	18.66	24.23	66.16
Advertising & Promotion	3,798	0.87	1.17	4.99	582	0.04	0.05	0.15	4,684	0.19	0.24	0.66
Automobiles & Trucks	5,593	1.29	1.73	7.35	10,030	0.65	0.80	2.65	13,612	0.54	0.70	1.92
Bad Debts	86	0.02	0.03	0.11	4,272	0.28	0.34	1.13	4,806	0.19	0.25	0.68
Charitable Contributions	2,540	0.58	0.78	3.34	1,174	0.08	0.09	0.31	4,407	0.18	0.23	0.62
Collection Expense	0	0.00	0.00	0.00	363	0.02	0.03	0.10	0	0.00	0.00	0.00
Depreciation & Amortization	5,881	1.35	1.81	7.73	11,006	0.71	0.88	2.91	30,525	1.21	1.58	4.30
Dues & Subscriptions	2,501	0.58	0.77	3.29	2,982	0.19	0.24	0.79	4,279	0.17	0.22	0.60
Education Expenses	20	0.00	0.01	0.03	1,079	0.07	0.09	0.29	249	0.01	0.01	0.04
Overhead Employee Benefits	3,253	0.75	1.00	4.28	9,828	0.64	0.79	2.60	4,037	0.16	0.21	0.57
Freight & Express	820	0.19	0.25	1.08	37	0.00	0.00	0.01	531	0.02	0.03	0.07
Heat, Light & Water	3,143	0.72	0.97	4.13	5,377	0.35	0.43	1.42	5,005	0.20	0.26	0.71
Company Insurance--General	3,236	0.74	1.00	4.25	9,827	0.64	0.79	2.60	24,231	0.96	1.25	3.42
Overhead Empl. Worker's Comp.	2,273	0.52	0.70	2.99	5,132	0.33	0.41	1.36	3,571	0.14	0.18	0.50
Public & Employer's Liab. Ins.	1,720	0.40	0.53	2.26	1,506	0.10	0.12	0.40	4,083	0.16	0.21	0.58
Legal & Accounting	813	0.19	0.25	1.07	7,531	0.49	0.60	1.99	7,233	0.29	0.37	1.02
Miscellaneous	2,227	0.51	0.69	2.93	2,707	0.18	0.22	0.72	5,904	0.23	0.30	0.83
Office Supplies & Expense	2,508	0.58	0.77	3.30	5,243	0.34	0.42	1.39	8,782	0.35	0.45	1.24
Pension & Profit Sharing Plans	19,400	4.46	5.99	25.50	3,333	0.22	0.27	0.88	13,838	0.55	0.71	1.95
Rent	3,828	0.88	1.18	5.03	8,978	0.58	0.72	2.38	15,691	0.62	0.81	2.21
Repairs & Maintenance	3,204	0.74	0.99	4.21	2,906	0.19	0.23	0.77	9,853	0.39	0.51	1.39
Plan, Bid Bonds, Est. & Engin. Exp.	1,930	0.44	0.60	2.54	1,248	0.08	0.10	0.33	706	0.03	0.04	0.10
Salaries & Wages--Overhead Pers.	49,281	11.34	15.21	64.78	152,794	9.92	12.25	40.43	240,659	9.57	12.43	33.94
Shop Supplies & Expense	834	0.19	0.26	1.10	2,058	0.13	0.16	0.54	8,781	0.35	0.45	1.24
Small Tools	488	0.11	0.15	0.64	1,921	0.12	0.15	0.51	2,523	0.10	0.13	0.36
Taxes & Licenses--General	1,317	0.30	0.41	1.73	9,264	0.60	0.74	2.45	7,491	0.30	0.39	1.06
Taxes--Overhead Payroll	5,320	1.22	1.64	6.99	11,207	0.73	0.90	2.97	13,623	0.54	0.70	1.92
Telephone, Telegraph & Postage	3,848	0.89	1.19	5.06	5,419	0.35	0.43	1.43	11,112	0.44	0.57	1.57
Travel (Administrative)	3,113	0.72	0.96	4.09	1,261	0.08	0.10	0.33	5,466	0.22	0.28	0.77
Other Expenses	698	0.16	0.22	0.92	3,597	0.23	0.29	0.95	13,494	0.54	0.70	1.90

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
7,059,686	100.00	123.98	342.11	20,829,131	100.00	133.70	282.31	6,755,744	100.00	131.55	301.45
2,319,099	32.85	40.73	112.38	3,713,974	17.83	23.84	50.34	1,549,023	22.93	30.16	69.12
2,063,567	29.23	36.24	100.00	7,378,201	35.42	47.36	100.00	2,241,087	33.17	43.64	100.00
751,987	10.65	13.21	36.44	2,885,337	13.85	18.52	39.11	846,160	12.53	16.48	37.76
443,625	6.28	7.79	21.50	1,367,925	6.57	8.78	18.54	397,900	5.89	7.75	17.75
115,798	1.64	2.03	5.61	233,335	1.12	1.50	3.16	101,371	1.50	1.97	4.52
5,694,077	80.66	100.00	275.93	15,578,774	74.79	100.00	211.15	5,135,541	76.02	100.00	229.15
1,365,609	19.34	23.98	66.18	5,250,357	25.21	33.70	71.16	1,620,204	23.98	31.55	72.30
1,024,285	14.51	17.99	49.64	4,234,264	20.33	27.18	57.39	1,313,306	19.44	25.57	58.60
341,324	4.83	5.99	16.54	$1,016,093	4.88	6.52	13.77	306,898	4.54	5.98	13.69
38,906	0.55	0.68	1.89	138,188	0.66	0.89	1.87	40,795	0.60	0.79	1.82
36,745	0.52	0.65	1.78	99,378	0.48	0.64	1.35	31,692	0.47	0.62	1.41
339,163	4.80	5.96	16.44	977,283	4.69	6.27	13.25	297,794	4.41	5.80	13.29
173,454	2.46	3.05	8.41	350,974	1.69	2.25	4.76	110,552	1.64	2.15	4.93
165,709	2.35	2.91	8.03	626,309	3.01	4.02	8.49	187,242	2.77	3.65	8.35

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
1,024,285	14.51	17.99	49.64	4,234,264	20.33	27.18	57.39	1,313,305	19.44	25.57	58.60
10,484	0.15	0.18	0.51	24,413	0.12	0.16	0.33	9,027	0.13	0.18	0.40
21,310	0.30	0.37	1.03	78,609	0.38	0.50	1.07	27,589	0.41	0.54	1.23
3,387	0.05	0.06	0.16	57,414	0.28	0.37	0.78	15,903	0.24	0.31	0.71
465	0.01	0.01	0.02	21,125	0.10	0.14	0.29	6,957	0.10	0.14	0.31
0	0.00	0.00	0.00	6,441	0.03	0.04	0.09	1,534	0.02	0.03	0.07
66,643	0.94	1.17	3.23	628,955	3.02	4.04	8.52	164,570	2.44	3.20	7.34
3,503	0.05	0.06	0.17	14,232	0.07	0.09	0.19	5,989	0.09	0.12	0.27
0	0.00	0.00	0.00	2,135	0.01	0.01	0.03	761	0.01	0.01	0.03
6,475	0.09	0.11	0.31	69,767	0.33	0.45	0.95	20,220	0.30	0.39	0.90
0	0.00	0.00	0.00	948	0.00	0.01	0.01	522	0.01	0.01	0.02
7,647	0.11	0.13	0.37	20,526	0.10	0.13	0.28	8,652	0.13	0.17	0.39
82,407	1.17	1.45	3.99	197,044	0.95	1.26	2.67	64,911	0.96	1.26	2.90
17,171	0.24	0.30	0.83	92,148	0.44	0.59	1.25	25,454	0.38	0.50	1.14
0	0.00	0.00	0.00	73,504	0.35	0.47	1.00	18,704	0.28	0.36	0.83
22,197	0.31	0.39	1.08	50,290	0.24	0.32	0.68	17,919	0.27	0.35	0.80
19,255	0.27	0.34	0.93	53,164	0.26	0.34	0.72	17,159	0.25	0.33	0.77
25,594	0.36	0.45	1.24	56,332	0.27	0.36	0.76	20,069	0.30	0.39	0.90
17,181	0.24	0.30	0.83	184,175	0.88	1.18	2.50	52,148	0.77	1.02	2.33
29,492	0.42	0.52	1.43	33,847	0.16	0.22	0.46	18,573	0.27	0.36	0.83
37,920	0.54	0.67	1.84	385,148	1.85	2.47	5.22	96,702	1.43	1.88	4.31
253	0.00	0.00	0.01	5,689	0.03	0.04	0.08	2,061	0.03	0.04	0.09
572,717	8.11	10.06	27.75	1,655,432	7.95	10.63	22.44	559,583	8.28	10.90	24.97
22,252	0.32	0.39	1.08	70,867	0.34	0.45	0.96	22,224	0.33	0.43	0.99
24,999	0.35	0.44	1.21	80.146	0.38	0.51	1.09	22,440	0.33	0.44	1.00
14,998	0.21	0.26	0.73	94,452	0.45	0.61	1.28	27,648	0.41	0.54	1.23
45,560	0.65	0.80	2.21	105,119	0.50	0.67	1.42	36,586	0.54	0.71	1.63
23,990	0.34	0.42	1.16	49,401	0.24	0.32	0.67	19,322	0.29	0.38	0.86
14,795	0.21	0.26	0.72	102,288	0.49	0.66	1.39	27,606	0.41	0.54	1.23
-66,406	-0.94	-1.17	-3.22	20,653	0.10	0.13	0.28	2,474	0.04	0.05	0.11

District 4

Income and Expense

Income and Expense	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	725,982	100.00	136.84	448.70	1,434,626	100.00	123.75	409.38	2,531,307	100.00	125.04	360.61
Prime Cost:												
Material	249,657	34.39	47.06	154.30	562,486	39.21	48.52	160.51	941,678	37.20	46.52	134.15
Direct Labor Wages	161,797	22.29	30.50	100.00	350,436	24.43	30.23	100.00	701,960	27.73	34.67	100.00
Labor Adder	66,499	9.16	12.53	41.10	118,976	8.29	10.26	33.95	279,135	11.03	13.79	39.77
Other Direct Job Expense	5,586	0.77	1.05	3.45	37,168	2.59	3.21	10.61	38,873	1.54	1.92	5.54
Subcontract Expense	46,975	6.47	8.85	29.03	90,216	6.29	7.78	25.74	62,802	2.48	3.10	8.95
Total Prime Cost	530,514	73.08	100.00	327.89	1,159,283	80.81	100.00	330.81	2,024,448	79.98	100.00	288.40
Gross Income	195,468	26.92	36.85	120.81	275,343	19.19	23.75	78.57	506,859	20.02	25.04	72.21
Total Overhead Expenses	166,240	22.90	31.34	102.75	237,590	16.56	20.49	67.80	439,657	17.37	21.72	62.63
Operating Profit	29,228	4.03	5.51	18.06	37,753	2.63	3.26	10.77	67,202	2.65	3.32	9.57
Total Interest Expense	3,084	0.42	0.58	1.91	18,743	1.31	1.62	5.35	16,049	0.63	0.79	2.29
Non-Operating Income/Expense	5,278	0.73	0.99	3.26	12,721	0.89	1.10	3.63	7,916	0.31	0.39	1.13
Net Profit Before Tax	31,362	4.32	5.91	19.38	31,713	2.21	2.74	9.05	59,068	2.33	2.92	8.41
Income Taxes	6,586	0.91	1.24	4.07	6,315	0.44	0.54	1.80	12,112	0.48	0.60	1.73
Net Profit After Tax	24,776	3.41	4.67	15.31	25,397	1.77	2.19	7.25	46,956	1.86	2.32	6.69

Overhead Expenses

Overhead Expenses	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	166,240	22.90	31.34	102.75	237,590	16.56	20.49	67.80	439,657	17.37	21.72	62.63
Advertising & Promotion	3,118	0.43	0.59	1.93	3,587	0.25	0.31	1.02	5,931	0.23	0.29	0.84
Automobiles & Trucks	6,275	0.86	1.18	3.88	10,628	0.74	0.92	3.03	23,950	0.95	1.18	3.41
Bad Debts	4,974	0.69	0.94	3.07	6,361	0.44	0.55	1.82	3,156	0.12	0.16	0.45
Charitable Contributions	516	0.07	0.10	0.32	1,916	0.13	0.17	0.55	1,154	0.05	0.06	0.16
Collection Expense	80	0.01	0.02	0.05	4	0.00	0.00	0.00	48	0.00	0.00	0.01
Depreciation & Amortization	12,634	1.74	2.38	7.81	9,978	0.70	0.86	2.85	20,981	0.83	1.04	2.99
Dues & Subscriptions	1,660	0.23	0.31	1.03	3,412	0.24	0.29	0.97	4,555	0.18	0.22	0.65
Education Expenses	584	0.08	0.11	0.36	628	0.04	0.05	0.18	1,566	0.06	0.08	0.22
Overhead Employee Benefits	6,752	0.93	1.27	4.17	4,709	0.33	0.41	1.34	9,099	0.36	0.45	1.30
Freight & Express	120	0.02	0.02	0.07	201	0.01	0.02	0.06	115	0.00	0.01	0.02
Heat, Light & Water	2,461	0.34	0.46	1.52	3,009	0.21	0.26	0.86	4,020	0.16	0.20	0.57
Company Insurance--General	7,378	1.02	1.39	4.56	10,711	0.75	0.92	3.06	19,306	0.76	0.95	2.75
Overhead Empl. Worker's Comp.	5,593	0.77	1.05	3.46	4,470	0.31	0.39	1.28	15,844	0.63	0.78	2.26
Public & Employer's Liab. Ins.	905	0.12	0.17	0.56	1,825	0.13	0.16	0.52	1,329	0.05	0.07	0.19
Legal & Accounting	3,256	0.45	0.61	2.01	5,455	0.38	0.47	1.56	10,390	0.41	0.51	1.48
Miscellaneous	1,165	0.16	0.22	0.72	2,227	0.16	0.19	0.64	1,980	0.08	0.10	0.28
Office Supplies & Expense	3,590	0.49	0.68	2.22	6,978	0.49	0.60	1.99	7,548	0.30	0.37	1.08
Pension & Profit Sharing Plans	6,351	0.87	1.20	3.93	1,004	0.07	0.09	0.29	13,431	0.53	0.66	1.91
Rent	7,656	1.05	1.44	4.73	9,949	0.69	0.86	2.84	13,425	0.53	0.66	1.91
Repairs & Maintenance	1,425	0.20	0.27	0.88	5,394	0.38	0.47	1.54	7,730	0.31	0.38	1.10
Plan, Bid Bonds, Est. & Engin. Exp.	307	0.04	0.06	0.19	539	0.04	0.05	0.15	938	0.04	0.05	0.13
Salaries & Wages--Overhead Pers.	70,285	9.68	13.25	43.44	115,593	8.06	9.97	32.99	208,057	8.22	10.28	29.64
Shop Supplies & Expense	513	0.07	0.10	0.32	1,645	0.11	0.14	0.47	3,489	0.14	0.17	0.50
Small Tools	745	0.10	0.14	0.46	901	0.06	0.08	0.26	5,919	0.23	0.29	0.84
Taxes & Licenses--General	2,143	0.30	0.40	1.32	7,555	0.53	0.65	2.16	7,247	0.29	0.36	1.03
Taxes--Overhead Payroll	10,075	1.39	1.90	6.23	9,019	0.63	0.78	2.57	20,220	0.80	1.00	2.88
Telephone, Telegraph & Postage	3,102	0.43	0.58	1.92	5,363	0.37	0.46	1.53	8,832	0.35	0.44	1.26
Travel (Administrative)	852	0.12	0.16	0.53	1,986	0.14	0.17	0.57	6,246	0.25	0.31	0.89
Other Expenses	1,722	0.24	0.32	1.06	2,540	0.18	0.22	0.72	13,121	0.52	0.65	1.87

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
5,679,282	100.00	122.87	350.48	19,931,641	100.00	120.33	282.26	6,884,220	100.00	121.57	305.33
2,110,113	37.15	45.65	130.22	5,022,940	25.20	30.32	71.13	2,021,214	29.36	35.69	89.64
1,620,408	28.53	35.06	100.00	7,061,475	35.43	42.63	100.00	2,254,709	32.75	39.82	100.00
517,874	9.12	11.20	31.96	2,269,500	11.39	13.70	32.14	736,910	10.70	13.01	32.68
147,523	2.60	3.19	9.10	1,786,954	8.97	10.79	25.31	458,351	6.66	8.09	20.33
226,289	3.98	4.90	13.96	423,854	2.13	2.56	6.00	191,610	2.78	3.38	8.50
4,622,206	81.39	100.00	285.25	16,564,722	83.11	100.00	234.58	3,662,794	82.26	100.00	251.15
1,057,076	18.61	22.87	65.24	3,366,918	16.89	20.33	47.68	1,221,427	17.74	21.57	54.17
865,309	15.24	18.72	53.40	2,608,164	13.09	15.75	36.94	973,801	14.15	17.20	43.19
191,767	3.38	4.15	11.83	758,754	3.81	4.58	10.74	247,625	3.60	4.37	10.98
24,060	0.42	0.52	1.48	127,429	0.64	0.77	1.80	41,753	0.61	0.74	1.85
15,389	0.27	0.33	0.95	32,531	0.16	0.20	0.46	15,861	0.23	0.28	0.70
183,096	3.22	3.96	11.30	663,859	3.33	4.01	9.40	221,722	3.22	3.92	9.83
49,854	0.88	1.08	3.08	202,291	1.01	1.22	2.86	63,843	0.93	1.13	2.83
133,242	2.35	2.88	8.22	461,568	2.32	2.79	6.54	157,878	2.29	2.79	7.00

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
865,309	15.24	18.72	53.40	2,608,164	13.09	15.75	36.94	973,801	14.15	17.20	43.19
11,580	0.20	0.25	0.71	43,156	0.22	0.26	0.61	15,109	0.22	0.27	0.67
24,411	0.43	0.53	1.51	138,968	0.70	0.84	1.97	45,194	0.66	0.80	2.00
15,662	0.28	0.34	0.97	46,886	0.24	0.28	0.66	17,302	0.25	0.31	0.77
3,504	0.06	0.08	0.22	12,631	0.06	0.08	0.18	4,414	0.06	0.08	0.20
457	0.01	0.01	0.03	951	0.00	0.01	0.01	365	0.01	0.01	0.02
35,945	0.63	0.78	2.22	81,268	0.41	0.49	1.15	35,775	0.52	0.63	1.59
6,224	0.11	0.13	0.38	15,047	0.08	0.09	0.21	6,752	0.10	0.12	0.30
2,212	0.04	0.05	0.14	5,508	0.03	0.03	0.08	2,337	0.03	0.04	0.10
16,743	0.29	0.36	1.03	94,576	0.47	0.57	1.34	29,498	0.43	0.52	1.31
601	0.01	0.01	0.04	5,333	0.03	0.03	0.08	1,443	0.02	0.03	0.06
8,810	0.16	0.19	0.54	29,126	0.15	0.18	0.41	10,625	0.15	0.19	0.47
28,722	0.51	0.62	1.77	48,177	0.24	0.29	0.68	25,240	0.37	0.45	1.12
17,102	0.30	0.37	1.06	16,247	0.08	0.10	0.23	12,921	0.19	0.23	0.57
5,360	0.09	0.12	0.33	13,486	0.07	0.08	0.19	5,208	0.08	0.09	0.23
25,559	0.45	0.55	1.58	88,410	0.44	0.53	1.25	30,355	0.44	0.54	1.35
7,699	0.14	0.17	0.48	9,115	0.05	0.06	0.13	5,096	0.07	0.09	0.23
18,613	0.33	0.40	1.15	73,824	0.37	0.45	1.05	24,883	0.36	0.44	1.10
38,226	0.67	0.83	2.36	92,441	0.46	0.56	1.31	35,191	0.51	0.62	1.56
34,572	0.61	0.75	2.13	80,202	0.40	0.48	1.14	32,962	0.48	0.58	1.46
12,887	0.23	0.28	0.80	38,456	0.19	0.23	0.54	14,741	0.21	0.26	0.65
680	0.01	0.01	0.04	4,412	0.02	0.03	0.06	1,488	0.02	0.03	0.07
430,381	7.58	9.31	26.56	1,285,389	6.45	7.76	18.20	477,340	6.93	8.43	21.17
4,732	0.08	0.10	0.29	12,117	0.06	0.07	0.17	5,027	0.07	0.09	0.22
10,561	0.19	0.23	0.65	33,290	0.17	0.20	0.47	11,808	0.17	0.21	0.52
28,024	0.49	0.61	1.73	33,611	0.17	0.20	0.48	18,232	0.26	0.32	0.81
34,371	0.61	0.74	2.12	116,476	0.58	0.70	1.65	42,589	0.62	0.75	1.89
18,503	0.33	0.40	1.14	40,156	0.20	0.24	0.57	17,162	0.25	0.30	0.76
7,372	0.13	0.16	0.45	49,767	0.25	0.30	0.70	14,877	0.22	0.26	0.66
15,642	0.28	0.34	0.97	99,449	0.50	0.60	1.41	29,888	0.43	0.53	1.33

District 5

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	753,013	100.00	132.84	470.63	1,211,297	100.00	128.14	348.35	3,049,017	100.00	125.74	438.31
Prime Cost:												
Material	256,950	34.12	45.33	160.59	406,205	33.53	42.97	116.82	1,204,653	39.51	49.68	173.17
Direct Labor Wages	160,002	21.25	28.23	100.00	347,725	28.71	36.78	100.00	695,634	22.82	28.69	100.00
Labor Adder	56,977	7.57	10.05	35.61	132,534	10.94	14.02	38.11	222,192	7.29	9.16	31.94
Other Direct Job Expense	12,473	1.66	2.20	7.80	41,729	3.45	4.41	12.00	78,901	2.59	3.25	11.34
Subcontract Expense	80,443	10.68	14.19	50.28	17,133	1.41	1.81	4.93	223,421	7.33	9.21	32.12
Total Prime Cost	566,845	75.28	100.00	354.27	945,328	78.04	100.00	271.86	2,424,807	79.53	100.00	348.58
Gross Income	186,168	24.72	32.84	116.35	265,969	21.96	28.14	76.49	624,210	20.47	25.74	89.73
Total Overhead Expenses	151,453	20.11	26.72	94.66	239,722	19.79	25.36	68.94	467,024	15.32	19.26	67.14
Operating Profit	34,715	4.61	6.12	21.70	26,247	2.17	2.78	7.55	157,186	5.16	6.48	22.60
Total Interest Expense	3,584	0.48	0.63	2.24	1,413	0.12	0.15	0.41	3,262	0.11	0.13	0.47
Non-Operating Income/Expense	126	0.02	0.02	0.08	5,288	0.44	0.56	1.52	19,181	0.63	0.79	2.76
Net Profit Before Tax	31,257	4.15	5.51	19.54	30,127	2.49	3.19	8.66	173,105	5.68	7.14	24.88
Income Taxes	12,474	1.66	2.20	7.80	4,489	0.37	0.47	1.29	58,205	1.91	2.40	8.37
Net Profit After Tax	18,782	2.49	3.31	11.74	25,638	2.12	2.71	7.37	114,900	3.77	4.74	16.52

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	151,453	20.11	26.72	94.66	239,722	19.79	25.36	68.94	457,024	15.32	19.26	67.14
Advertising & Promotion	2,717	0.36	0.48	1.70	1,342	0.11	0.14	0.39	2,471	0.08	0.10	0.36
Automobiles & Trucks	12,239	1.63	2.16	7.65	17,207	1.42	1.82	4.95	18,392	0.60	0.76	2.64
Bad Debts	1,391	0.18	0.25	0.87	258	0.02	0.03	0.07	4,414	0.14	0.18	0.63
Charitable Contributions	135	0.02	0.02	0.08	721	0.06	0.08	0.21	1,616	0.05	0.07	0.23
Collection Expense	36	0.00	0.01	0.02	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Depreciation & Amortization	8,024	1.07	1.42	5.01	11,336	0.94	1.20	3.26	15,763	0.52	0.65	2.27
Dues & Subscriptions	970	0.13	0.17	0.61	1,789	0.15	0.19	0.51	4,100	0.13	0.17	0.59
Education Expenses	115	0.02	0.02	0.07	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Overhead Employee Benefits	6,060	0.80	1.07	3.79	968	0.08	0.10	0.28	7,759	0.25	0.32	1.12
Freight & Express	26	0.00	0.00	0.02	560	0.05	0.06	0.16	90	0.00	0.00	0.01
Heat, Light & Water	2,531	0.34	0.45	1.58	1,866	0.15	0.20	0.54	8,178	0.27	0.34	1.18
Company Insurance--General	7,254	0.96	1.28	4.53	14,926	1.23	1.58	4.29	11,180	0.37	0.46	1.61
Overhead Empl. Worker's Comp.	432	0.06	0.08	0.27	10,835	0.89	1.15	3.12	6.992	0.23	0.29	1.01
Public & Employer's Liab. Ins.	2,144	0.28	0.38	1.34	1,721	0.14	0.18	0.49	0	0.00	0.00	0.00
Legal & Accounting	4,304	0.57	0.76	2.69	3,841	0.32	0.41	1.10	14,681	0.48	0.61	2.11
Miscellaneous	236	0.03	0.04	0.15	2,915	0.24	0.31	0.84	3,408	0.11	0.14	0.49
Office Supplies & Expense	8,809	1.17	1.55	5.51	5,264	0.43	0.56	1.51	16,019	0.53	0.66	2.30
Pension & Profit Sharing Plans	549	0.07	0.10	0.34	10,736	0.89	1.14	3.09	13,790	0.45	0.57	1.98
Rent	7,015	0.93	1.24	4.38	1,978	0.16	0.21	0.57	13,754	0.45	0.57	1.98
Repairs & Maintenance	3,321	0.44	0.59	2.08	4,098	0.34	0.43	1.18	5,795	0.19	0.24	0.83
Plan, Bid Bonds, Est. & Engin. Exp.	269	0.04	0.05	0.17	1,154	0.10	0.12	0.33	776	0.03	0.03	0.11
Salaries & Wages--Overhead Pers.	60,983	8.10	10.76	38.11	114,956	9.49	12.16	33.06	250,391	8.21	10.33	35.99
Shop Supplies & Expense	411	0.05	0.07	0.26	765	0.06	0.08	0.22	5,795	0.19	0.24	0.83
Small Tools	1,641	0.22	0.29	1.03	861	0.07	0.09	0.25	0	0.00	0.00	0.00
Taxes & Licenses--General	5,759	0.76	1.02	3.60	7,723	0.64	0.82	2.22	6,326	0.21	0.26	0.91
Taxes--Overhead Payroll	8,970	1.19	1.58	5.61	8,482	0.70	0.90	2.44	8,978	0.29	0.37	1.29
Telephone, Telegraph & Postage	3,511	0.47	0.62	2.19	4,235	0.35	0.45	1.22	4,204	0.14	0.17	0.60
Travel (Administrative)	1,194	0.16	0.21	0.75	4,664	0.39	0.49	1.34	8,296	0.27	0.34	1.19
Other Expenses	381	0.05	0.07	0.24	4,122	0.34	0.44	1.19	33,856	1.11	1.40	4.87

District 5

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
7,372,881	100.00	124.21	431.72	Insufficient Data				3,539,886	100.00	122.62	428.48
2,900,298	39.34	48.86	169.83	Insufficient Data				1,354,234	38.26	46.91	163.92
1,707,787	23.16	28.77	100.00	Insufficient Data				826,141	23.34	28.62	100.00
682,380	9.26	11.50	39.96	Insufficient Data				304,473	8.60	10.55	36.85
158,372	2.15	2.67	9.27	Insufficient Data				88,939	2.51	3.08	10.77
486,825	6.60	8.20	28.51	Insufficient Data				313,011	8.84	10.84	37.89
5,935,662	80.51	100.00	347.56	Insufficient Data				2,886,799	81.55	100.00	349.43
1,437,219	19.49	24.21	84.16	Insufficient Data				653,087	18.45	22.62	79.05
1,196,231	16.22	20.15	70.05	Insufficient Data				504,603	14.25	17.48	61.08
240,988	3.27	4.06	14.11	Insufficient Data				148,484	4.19	5.14	17.97
4,863	0.07	0.08	0.28	Insufficient Data				6,736	0.19	0.23	0.82
117,316	1.59	1.98	6.87	Insufficient Data				33,847	0.96	1.17	4.10
353,442	4.79	5.95	20.70	Insufficient Data				175,595	4.96	6.08	21.25
128,234	1.74	2.16	7.51	Insufficient Data				63,163	1.78	2.19	7.65
225,208	3.05	3.79	13.19	Insufficient Data				112,433	3.18	3.89	13.61

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Avorage			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
1,196,231	16.22	20.15	70.05	Insufficient Data				504,603	14.25	17.48	61.08
9,972	0.14	0.17	0.58	Insufficient Data				3,726	0.11	0.13	0.45
87,149	1.18	1.47	5.10	Insufficient Data				29,377	0.83	1.02	3.56
11,483	0.16	0.19	0.67	Insufficient Data				3,739	0.11	0.13	0.45
2,160	0.03	0.04	0.13	Insufficient Data				1,456	0.04	0.05	0.18
0	0.00	0.00	0.00	Insufficient Data				14	0.00	0.00	0.00
59,854	0.81	1.01	3.50	Insufficient Data				26,054	0.74	0.90	3.15
5,993	0.08	0.10	0.35	Insufficient Data				3,307	0.09	0.11	0.40
1,986	0.03	0.03	0.12	Insufficient Data				490	0.01	0.02	0.06
40,448	0.55	0.68	2.37	Insufficient Data				11,225	0.32	0.39	1.36
930	0.01	0.02	0.05	Insufficient Data				535	0.02	0.02	0.06
9,140	0.12	0.15	0.54	Insufficient Data				6,333	0.18	0.22	0.77
42,224	0.57	0.71	2.47	Insufficient Data				16,289	0.46	0.56	1.97
1,863	0.03	0.03	0.11	Insufficient Data				6,524	0.18	0.23	0.79
5,418	0.07	0.09	0.32	Insufficient Data				3,151	0.09	0.11	0.38
28,073	0.38	0.47	1.64	Insufficient Data				12,383	0.35	0.43	1.50
2,022	0.03	0.03	0.12	Insufficient Data				2,610	0.07	0.09	0.32
25,261	0.34	0.43	1.48	Insufficient Data				13,921	0.39	0.48	1.69
88,014	1.19	1.48	5.15	Insufficient Data				30,851	0.87	1.07	3.73
33,600	0.46	0.57	1.97	Insufficient Data				15,200	0.43	0.53	1.84
8,797	0.12	0.15	0.52	Insufficient Data				5,622	0.16	0.19	0.68
1,931	0.03	0.03	0.11	Insufficient Data				1,216	0.03	0.04	0.15
599,730	8.13	10.10	35.12	Insufficient Data				248,022	7.01	8.59	30.02
2,467	0.03	0.04	0.14	Insufficient Data				4,218	0.12	0.15	0.51
25,608	0.35	0.43	1.50	Insufficient Data				6,101	0.17	0.21	0.74
20,131	0.27	0.34	1.18	Insufficient Data				12,515	0.35	0.43	1.51
57,066	0.77	0.96	3.34	Insufficient Data				17,450	0.49	0.60	2.11
12,401	0.17	0.21	0.73	Insufficient Data				6,194	0.17	0.21	0.75
4,971	0.07	0.08	0.29	Insufficient Data				5,882	0.17	0.20	0.71
7,540	0.10	0.13	0.44	Insufficient Data				10,106	0.29	0.35	1.22

District 6

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	785,035	100.00	137.90	447.73	1,768,101	100.00	139.16	497.18	2,856,054	100.00	127.08	431.43
Prime Cost:												
Material	293,988	37.45	51.64	167.67	641,156	36.26	50.46	180.29	1,069,357	37.44	47.58	161.53
Direct Labor Wages	175,336	22.33	30.80	100.00	355,623	20.11	27.99	100.00	661,999	23.18	29.45	100.00
Labor Adder	57,265	7.29	10.06	32.66	156,753	8.87	12.34	44.08	256,067	8.97	11.39	38.68
Other Direct Job Expense	16,713	2.13	2.94	9.53	33,765	1.91	2.66	9.49	78,779	2.76	3.51	11.90
Subcontract Expense	25,987	3.31	4.56	14.82	83,218	44.71	6.55	23.40	181,328	6.35	8.07	27.39
Total Prime Cost	569,288	72.52	100.00	324.68	1,270,514	71.86	100.00	357.26	2,247,530	78.69	100.00	339.51
Gross Income	215,748	27.48	37.90	123.05	497,586	28.14	39.16	139.92	608,524	21.31	27.08	91.92
Total Overhead Expenses	198,500	25.29	34.87	113.21	339,203	19.18	26.70	95.38	516,640	18.09	22.99	78.04
Operating Profit	17,247	2.20	3.03	9.84	158,383	8.96	12.47	44.54	91,883	3.22	4.09	13.88
Total Interest Expense	4,674	0.60	0.82	2.67	13,038	0.74	1.03	3.67	16,822	0.59	0.75	2.54
Non-Operating Income/Expense	19,340	2.46	3.40	11.03	10,381	0.59	0.82	2.92	11,049	0.39	0.49	1.67
Net Profit Before Tax	31,913	4.07	5.61	18.20	155,726	8.81	12.26	43.79	86,110	3.01	3.83	13.01
Income Taxes	10,589	1.35	1.86	6.04	46,728	2.65	3.68	13.14	16,563	0.58	0.74	2.50
Net Profit After Tax	21,324	2.72	3.75	12.16	108,998	6.16	8.58	30.65	69,547	2.44	3.09	10.51

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	198,500	25.29	34.87	113.21	339,203	19.18	26.70	95.38	516,640	18.09	22.99	78.04
Advertising & Promotion	2,080	0.26	0.37	1.19	3,196	0.18	0.25	0.90	6,594	0.23	0.29	1.00
Automobiles & Trucks	7,330	0.93	1.29	4.18	20,095	1.14	1.58	5.65	18,303	0.64	0.81	2.76
Bad Debts	3,160	0.40	0.56	1.80	2,309	0.13	0.18	0.65	20,739	0.73	0.92	3.13
Charitable Contributions	770	0.10	0.14	0.44	572	0.03	0.04	0.16	1,278	0.04	0.06	0.19
Collection Expense	5	0.00	0.00	0.00	34	0.00	0.00	0.01	15	0.00	0.00	0.00
Depreciation & Amortization	8,483	1.08	1.49	4.84	27,535	1.56	2.17	7.74	20,697	0.72	0.92	3.13
Dues & Subscriptions	2,308	0.29	0.41	1.32	1,964	0.11	0.15	0.55	4,064	0.14	0.18	0.61
Education Expenses	183	0.02	0.03	0.10	641	0.04	0.05	0.18	2,380	0.08	0.11	0.36
Overhead Employee Benefits	2,101	0.27	0.37	1.20	10,462	0.59	0.82	2.94	17,850	0.62	0.79	2.70
Freight & Express	113	0.01	0.02	0.06	64	0.00	0.00	0.02	777	0.03	0.03	0.12
Heat, Light & Water	2,751	0.35	0.48	1.57	2,701	0.15	0.21	0.76	4,807	0.17	0.21	0.73
Company Insurance--General	7,244	0.92	1.27	4.13	9,432	0.53	0.74	2.65	28,300	0.99	1.26	4.27
Overhead Empl. Worker's Comp.	6,680	0.85	1.17	3.81	1,599	0.09	0.13	0.45	1,582	0.06	0.07	0.24
Public & Employer's Liab. Ins.	1,639	0.21	0.29	0.93	4,842	0.27	0.38	1.36	1,143	0.04	0.05	0.17
Legal & Accounting	5,268	0.67	0.93	3.00	7,126	0.40	0.56	2.00	12,004	0.42	0.53	1.81
Miscellaneous	322	0.04	0.06	0.18	2,072	0.12	0.16	0.58	1,021	0.04	0.05	0.15
Office Supplies & Expense	3,586	0.46	0.63	2.05	10,367	0.59	0.82	2.92	10,384	0.36	0.46	1.57
Pension & Profit Sharing Plans	8,917	1.14	1.57	5.09	821	0.05	0.06	0.23	14,448	0.51	0.64	2.18
Rent	16,030	2.04	2.82	9.14	17,492	0.99	1.38	4.92	24,369	0.85	1.08	3.68
Repairs & Maintenance	903	0.11	0.16	0.51	2,892	0.16	0.23	0.81	6,416	0.22	0.29	0.97
Plan, Bid Bonds, Est. & Engin. Exp.	3,196	0.41	0.56	1.82	423	0.02	0.03	0.12	756	0.03	0.03	0.11
Salaries & Wages--Overhead Pers.	59,512	7.58	10.45	33.94	171,606	9.71	13.51	48.25	254,430	8.91	11.32	38.43
Shop Supplies & Expense	553	0.07	0.10	0.32	4,735	0.27	0.37	1.33	3,617	0.13	0.16	0.55
Small Tools	2,072	0.26	0.36	1.18	3,201	0.18	0.25	0.90	3,406	0.12	0.15	0.51
Taxes & Licenses--General	4,746	0.60	0.83	2.71	4,991	0.28	0.39	1.40	6,763	0.24	0.30	1.02
Taxes--Overhead Payroll	40,539	5.16	7.12	23.12	16,497	0.93	1.30	4.64	24,321	0.84	1.08	3.67
Telephone, Telegraph & Postage	4,481	0.57	0.79	2.56	7,153	0.40	0.56	2.01	12,793	0.45	0.57	1.93
Travel (Administrative)	356	0.05	0.06	0.20	2,270	0.13	0.18	0.64	6,099	0.21	0.27	0.92
Other Expenses	3,174	0.40	0.56	1.81	2,120	0.12	0.17	0.60	7,180	0.25	0.32	1.08

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
6,060,097	100.00	119.12	389.96	Insufficient Data				5,093,255	100.00	121.81	362.88
2,524,962	41.67	49.63	162.48	Insufficient Data				1,979,921	38.87	47.35	141.06
1,554,043	25.64	30.55	100.00	Insufficient Data				1,403,553	27.56	33.57	100.00
561,638	9.27	11.04	36.14	Insufficient Data				572,995	11.25	13.70	40.82
206,203	3.40	4.05	13.27	Insufficient Data				91,978	1.81	2.20	6.55
240,588	3.97	4.73	15.48	Insufficient Data				132,732	2.61	3.17	9.46
5,087,434	83.95	100.00	327.37	Insufficient Data				4,181,179	82.09	100.00	297.90
972,662	16.05	19.12	62.59	Insufficient Data				912,075	17.91	21.81	64.98
801,047	13.22	15.75	51.55	Insufficient Data				690,122	13.55	16.51	49.17
171,616	2.83	3.37	11.04	Insufficient Data				221,953	4.36	5.31	15.81
34,895	0.58	0.69	2.25	Insufficient Data				32,676	0.64	0.78	2.33
27,158	0.45	0.53	1.75	Insufficient Data				-3,215	-0.06	-0.08	-0.23
163,878	2.70	3.22	10.55	Insufficient Data				186,062	3.65	4.45	13.26
65,365	1.08	1.28	4.21	Insufficient Data				70,661	1.39	1.69	5.03
98,513	1.63	1.94	6.34	Insufficient Data				115,401	2.27	2.76	8.22

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
801,047	13.22	15.75	51.55	Insufficient Data				690,122	13.55	16.51	49.17
8,073	0.13	0.16	0.52	Insufficient Data				8,118	0.16	0.19	0.58
27,809	0.46	0.55	1.79	Insufficient Data				28,757	0.56	0.69	2.05
11,471	0.19	0.23	0.74	Insufficient Data				21,179	0.42	0.51	1.51
1,727	0.03	0.03	0.11	Insufficient Data				1,327	0.03	0.03	0.09
267	0.00	0.01	0.02	Insufficient Data				85	0.00	0.00	0.01
31,431	0.52	0.62	2.02	Insufficient Data				32,429	0.64	0.78	2.31
5,054	0.08	0.10	0.33	Insufficient Data				3,748	0.07	0.09	0.27
2,070	0.03	0.04	0.13	Insufficient Data				1,729	0.03	0.04	0.12
33,860	0.56	0.67	2.18	Insufficient Data				37,300	0.73	0.89	2.66
699	0.01	0.01	0.04	Insufficient Data				417	0.01	0.01	0.03
5,932	0.10	0.12	0.38	Insufficient Data				7,145	0.14	0.17	0.51
33,829	0.56	0.66	2.18	Insufficient Data				22,218	0.44	0.53	1.58
3,138	0.05	0.06	0.20	Insufficient Data				3,305	0.06	0.08	0.24
3,051	0.05	0.06	0.20	Insufficient Data				7,221	0.14	0.17	0.51
17,476	0.29	0.34	1.12	Insufficient Data				16,415	0.32	0.39	1.17
2,387	0.04	0.05	0.15	Insufficient Data				2,803	0.06	0.07	0.20
19,826	0.33	0.39	1.28	Insufficient Data				18,431	0.36	0.44	1.31
5,502	0.09	0.11	0.35	Insufficient Data				10,468	0.21	0.25	0.75
33,383	0.55	0.66	2.15	Insufficient Data				34,007	0.67	0.81	2.42
14,944	0.25	0.29	0.96	Insufficient Data				7,491	0.15	0.18	0.53
2,323	0.04	0.05	0.15	Insufficient Data				2,026	0.04	0.05	0.14
425,379	7.02	8.36	27.37	Insufficient Data				321,541	6.31	7.69	22.91
10,355	0.17	0.20	0.67	Insufficient Data				14,476	0.28	0.35	1.03
15,594	0.26	0.31	1.00	Insufficient Data				12,446	0.24	0.30	0.89
24,007	0.40	0.47	1.54	Insufficient Data				13,925	0.27	0.33	0.99
29,482	0.49	0.58	1.90	Insufficient Data				29,597	0.58	0.71	2.11
16,014	0.26	0.31	1.03	Insufficient Data				16,295	0.32	0.39	1.16
7,887	0.13	0.16	0.51	Insufficient Data				6,670	0.13	0.16	0.48
8,041	0.13	0.16	0.52	Insufficient Data				8,518	0.17	0.20	0.61

District 7

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	625,475	100.00	132.97	374.22	1,551,926	100.00	128.99	421.68	2,545,847	100.00	129.60	378.24
Prime Cost:												
Material	229,839	36.75	48.86	137.51	645,533	41.60	53.65	175.40	938,314	36.86	47.77	139.40
Direct Labor Wages	167,143	26.72	35.53	100.00	368,036	23.71	30.59	100.00	673,086	26.44	34.26	100.00
Labor Adder	56,930	9.10	12.10	34.06	118,018	7.60	9.81	32.07	278,343	10.93	14.17	41.35
Other Direct Job Expense	8,108	1.30	1.72	4.85	38,274	2.47	3.18	10.40	43,433	1.71	2.21	6.45
Subcontract Expense	8,363	1.34	1.78	5.00	33,310	2.15	2.77	9.05	31,228	1.23	1.59	4.64
Total Prime Cost	470,382	75.20	100.00	281.43	1,203,171	77.53	100.00	326.92	1,964,404	77.16	100.00	291.85
Gross Income	155,093	24.80	32.97	92.79	348,760	22.47	28.99	94.76	581,443	22.84	29.60	86.38
Total Overhead Expenses	123,499	19.74	26.25	73.89	305,205	19.67	25.37	82.93	474,748	18.65	24.17	70.53
Operating Profit	31,594	5.05	6.72	18.90	43,555	2.81	3.62	11.83	106,696	4.19	5.43	15.85
Total Interest Expense	2,648	0.42	0.56	1.58	9,511	0.61	0.79	2.58	12,776	0.50	0.65	1.90
Non-Operating Income/Expense	3,175	0.51	0.68	1.90	19,372	1.25	1.61	5.26	17,027	0.67	0.87	2.53
Net Profit Before Tax	32,121	5.14	6.83	19.22	53,416	3.44	4.44	14.51	110,946	4.36	5.65	16.48
Income Taxes	10,212	1.63	2.17	6.11	14,040	0.90	1.17	3.81	35,745	1.40	1.82	5.31
Net Profit After Tax	21,910	3.50	4.66	13.11	39,376	2.54	3.27	10.70	75,201	2.95	3.83	11.17

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	123,499	19.74	26.25	73.89	305,205	19.67	25.37	82.93	474,748	18.65	24.17	70.53
Advertising & Promotion	1,970	0.31	0.42	1.18	3,756	0.24	0.31	1.02	8,915	0.35	0.45	1.32
Automobiles & Trucks	8,321	1.33	1.77	4.98	12,381	0.80	1.03	3.36	33,183	1.30	1.69	4.93
Bad Debts	3,899	0.62	0.83	2.33	800	0.05	0.07	0.22	5,222	0.21	0.27	0.78
Charitable Contributions	416	0.07	0.09	0.25	1,532	0.10	0.13	0.42	2,079	0.08	0.11	0.31
Collection Expense	142	0.02	0.03	0.09	2	0.00	0.00	0.00	0	0.00	0.00	0.00
Depreciation & Amortization	6,120	0.98	1.30	3.66	18,723	1.21	1.56	5.09	25,675	1.01	1.31	3.81
Dues & Subscriptions	1,346	0.22	0.29	0.81	3,022	0.19	0.25	0.82	10,138	0.40	0.52	1.51
Education Expenses	110	0.02	0.02	0.07	767	0.05	0.06	0.21	1,357	0.05	0.07	0.20
Overhead Employee Benefits	4,001	0.64	0.85	2.39	9,133	0.59	0.76	2.48	6,760	0.27	0.34	1.00
Freight & Express	78	0.01	0.02	0.05	65	0.00	0.01	0.02	558	0.02	0.03	0.08
Heat, Light & Water	2,104	0.34	0.45	1.26	3,651	0.24	0.30	0.99	9,121	0.36	0.46	1.36
Company Insurance--General	8,266	1.32	1.76	4.95	11,090	0.71	0.92	3.01	20,876	0.82	1.06	3.10
Overhead Empl. Worker's Comp.	3,240	0.52	0.69	1.94	6,850	0.44	0.57	1.86	3,781	0.15	0.19	0.56
Public & Employer's Liab. Ins.	417	0.07	0.09	0.25	4,071	0.26	0.34	1.11	865	0.03	0.04	0.13
Legal & Accounting	3,004	0.48	0.64	1.80	6,636	0.43	0.55	1.80	10,631	0.42	0.54	1.58
Miscellaneous	912	0.15	0.19	0.55	2,591	0.17	0.22	0.70	2,768	0.11	0.14	0.41
Office Supplies & Expense	3,410	0.55	0.72	2.04	6,594	0.42	0.55	1.79	13,148	0.52	0.67	1.95
Pension & Profit Sharing Plans	1,373	0.22	0.29	0.82	7,290	0.47	0.61	1.98	19,428	0.76	0.99	2.89
Rent	5,331	0.85	1.13	3.19	19,095	1.23	1.59	5.19	13,670	0.54	0.70	2.03
Repairs & Maintenance	1,894	0.30	0.40	1.13	6,738	0.43	0.56	1.83	6,433	0.25	0.33	0.96
Plan, Bid Bonds, Est. & Engin. Exp.	285	0.05	0.06	0.17	1,339	0.09	0.11	0.36	727	0.03	0.04	0.11
Salaries & Wages--Overhead Pers.	47,418	7.58	10.08	28.37	147,955	9.53	12.30	40.20	201,719	7.92	10.27	29.97
Shop Supplies & Expense	1,969	0.31	0.42	1.18	2,111	0.14	0.18	0.57	2,146	0.08	0.11	0.32
Small Tools	143	0.02	0.03	0.09	1,350	0.09	0.11	0.37	4,417	0.17	0.22	0.66
Taxes & Licenses--General	6,948	1.11	1.48	4.16	3,009	0.19	0.25	0.82	3,707	0.15	0.19	0.55
Taxes--Overhead Payroll	5,572	0.89	1.18	3.33	8,992	0.58	0.75	2.44	34,593	1.36	1.76	5.14
Telephone, Telegraph & Postage	2,621	0.42	0.56	1.57	5,110	0.33	0.42	1.39	9,517	0.37	0.48	1.41
Travel (Administrative)	951	0.15	0.20	0.57	2,471	0.16	0.21	0.67	1,973	0.08	0.10	0.29
Other Expenses	1,236	0.20	0.26	0.74	8,062	0.52	0.67	2.19	21,343	0.84	1.09	3.17

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
6,073,643	100.00	122.06	371.45	11,632,455	100.00	122.34	350.65	3,952,273	100.00	124.20	368.48
2,385,363	39.27	47.94	145.89	4,347,163	37.37	45.72	131.04	1,515,482	38.34	47.62	141.29
1,635,096	26.92	32.86	100.00	3,317,396	28.52	34.89	100.00	1,072,587	27.14	33.71	100.00
755,131	12.43	15.18	46.18	1,221,110	10.50	12.84	36.81	428,885	10.85	13.48	39.99
154,096	2.54	3.10	9.42	438,644	3.77	4.61	13.22	113,220	2.86	3.56	10.56
46,065	0.76	0.93	2.82	184,314	1.58	1.94	5.56	52,017	1.32	1.63	4.85
4,975,751	81.92	100.00	304.31	9,508,628	81.74	100.00	286.63	3,182,191	80.52	100.00	296.68
1,097,891	18.08	22.06	67.15	2,123,827	18.26	22.34	64.02	770,083	19.48	24.20	71.80
978,025	16.10	19.66	59.81	1,745,319	15.00	18.36	52.61	652,564	16.51	20.51	60.84
119,867	1.97	2.41	7.33	378,508	3.25	3.98	11.41	117,518	2.97	3.69	10.96
38,227	0.63	0.77	2.34	82,387	0.71	0.87	2.48	25,093	0.63	0.79	2.34
32,820	0.54	0.66	2.01	55,556	0.48	0.58	1.67	24,055	0.61	0.76	2.24
114,461	1.88	2.30	7.00	351,676	3.02	3.70	10.60	116,480	2.95	3.66	10.86
17,322	0.29	0.35	1.06	135,865	1.17	1.43	4.10	35,554	0.90	1.12	3.31
97,138	1.60	1.95	5.94	215,811	1.86	2.27	6.51	80,926	2.05	2.54	7.54

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
978,025	16.10	19.66	59.81	1,745,320	15.00	18.36	52.61	652,564	16.51	20.51	60.84
9,851	0.16	0.20	0.60	21,950	0.19	0.23	0.66	8,410	0.21	0.26	0.78
62,015	1.02	1.25	3.79	77,013	0.66	0.81	2.32	35,757	0.90	1.12	3.33
14,884	0.25	0.30	0.91	51,017	0.44	0.54	1.54	12,037	0.30	0.38	1.12
2,309	0.04	0.05	0.14	7,666	0.07	0.08	0.23	2,477	0.06	0.08	0.23
287	0.00	0.01	0.02	0	0.00	0.00	0.00	83	0.00	0.00	0.01
53,599	0.88	1.08	3.28	102,959	0.89	1.08	3.10	37,106	0.94	1.17	3.46
6,012	0.10	0.12	0.37	10,515	0.09	0.11	0.32	6,047	0.15	0.19	0.56
2,886	0.05	0.06	0.18	1,635	0.01	0.02	0.05	1,367	0.03	0.04	0.13
27,338	0.45	0.55	1.67	46,116	0.40	0.48	1.39	16,625	0.42	0.52	1.55
1,032	0.02	0.02	0.06	264	0.00	0.00	0.01	412	0.01	0.01	0.04
8,981	0.15	0.18	0.55	21,638	0.19	0.23	0.65	8,224	0.21	0.26	0.77
29,482	0.49	0.59	1.80	77,386	0.67	0.81	2.33	25,729	0.65	0.81	2.40
17,207	0.28	0.35	1.05	19,572	0.17	0.21	0.59	9,490	0.24	0.30	0.88
3,079	0.05	0.06	0.19	0	0.00	0.00	0.00	2,011	0.05	0.06	0.19
25,786	0.42	0.52	1.58	37,956	0.33	0.40	1.14	15,266	0.39	0.48	1.42
5,554	0.09	0.11	0.34	14,026	0.12	0.15	0.42	4,540	0.11	0.14	0.42
21,633	0.36	0.43	1.32	44,236	0.38	0.47	1.33	15,865	0.40	0.50	1.48
22,862	0.38	0.46	1.40	72,379	0.62	0.76	2.18	21,237	0.54	0.67	1.98
25,440	0.42	0.51	1.56	55,375	0.48	0.58	1.67	21,952	0.56	0.69	2.05
11,797	0.19	0.24	0.72	31,306	0.27	0.33	0.94	10,300	0.26	0.32	0.96
3,555	0.06	0.07	0.22	8,355	0.07	0.09	0.25	2,449	0.06	0.08	0.23
502,120	8.27	10.09	30.71	813,276	6.99	8.55	24.52	309,377	7.83	9.72	28.84
10,535	0.17	0.21	0.64	14,780	0.13	0.16	0.45	5,585	0.14	0.18	0.52
13,329	0.22	0.27	0.82	17,957	0.15	0.19	0.54	6,642	0.17	0.21	0.62
12,496	0.21	0.25	0.76	12,456	0.11	0.13	0.38	7,055	0.18	0.22	0.66
49,009	0.81	0.98	3.00	42,035	0.36	0.44	1.27	27,287	0.69	0.86	2.54
15,874	0.26	0.32	0.97	12,856	0.11	0.14	0.39	9,064	0.23	0.28	0.85
10,497	0.17	0.21	0.64	32,401	0.28	0.34	0.98	7,849	0.20	0.25	0.73
8,210	0.14	0.17	0.50	98,193	0.84	1.03	2.96	22,241	0.56	0.70	2.07

District 8

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	729,103	100.00	133.91	564.21	1,330,410	100.00	127.35	383.31	3,234,981	100.00	126.78	445.48
Prime Cost:												
Material	305,675	41.92	56.14	236.55	479,435	36.04	45.89	138.13	1,447,291	44.74	56.72	199.30
Direct Labor Wages	129,225	17.72	23.73	100.00	347,083	26.09	33.22	100.00	726,175	22.45	28.46	100.00
Labor Adder	48,870	6.70	8.98	37.82	104,667	7.87	10.02	30.16	244,365	7.55	9.58	33.65
Other Direct Job Expense	32,081	4.40	5.89	24.83	72,168	5.42	6.91	20.79	71,479	2.21	2.80	9.84
Subcontract Expense	28,615	3.92	5.26	22.14	41,309	3.11	3.95	11.90	62,318	1.93	2.44	8.58
Total Prime Cost	544,467	74.68	100.00	421.33	1,044,663	78.52	100.00	300.98	2,551,628	78.88	100.00	351.38
Gross Income	184,636	25.32	33.91	142.88	285,747	21.48	27.35	82.33	683,353	21.12	26.78	94.10
Total Overhead Expenses	143,247	19.65	26.31	110.85	264,058	19.85	25.28	76.08	563,066	17.41	22.07	77.54
Operating Profit	41,389	5.68	7.60	32.03	21,689	1.63	2.08	6.25	120,286	3.72	4.71	16.56
Total Interest Expense	5,410	0.74	0.99	4.19	3,109	0.23	0.30	0.90	14,303	0.44	0.56	1.97
Non-Operating Income/Expense	5,451	0.75	1.00	4.22	-[illegible]442	-0.18	-0.23	-0.70	67,702	2.09	2.65	9.32
Net Profit Before Tax	41,430	5.68	7.61	32.06	16,138	1.21	1.54	4.65	173,686	5.37	6.81	23.92
Income Taxes	5,975	0.82	1.10	4.62	4,083	0.31	0.39	1.18	50,733	1.57	1.99	6.99
Net Profit After Tax	35,455	4.86	6.51	27.44	12,055	0.91	1.15	3.47	122,953	3.80	4.82	16.93

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	143,247	19.65	26.31	110.85	264,058	19.85	25.28	76.08	563,066	17.41	22.07	77.54
Advertising & Promotion	2,427	0.33	0.45	1.88	533	0.04	0.05	0.15	8,899	0.28	0.35	1.23
Automobiles & Trucks	8,119	1.11	1.49	6.28	34,545	2.60	3.31	9.95	43,095	1.33	1.69	5.93
Bad Debts	2,080	0.29	0.38	1.61	1,431	0.11	0.14	0.41	-3,780	-0.12	-0.15	-0.52
Charitable Contributions	530	0.07	0.10	0.41	645	0.05	0.06	0.19	1,877	0.06	0.07	0.26
Collection Expense	337	0.05	0.06	0.26	3	0.00	0.00	0.00	132	0.00	0.01	0.02
Depreciation & Amortization	9,748	1.34	1.79	7.54	11,968	0.90	1.15	3.45	19,109	0.59	0.75	2.63
Dues & Subscriptions	2,297	0.32	0.42	1.78	2,301	0.17	0.22	0.66	3,073	0.09	0.12	0.42
Education Expenses	990	0.14	0.18	0.77	92	0.01	0.01	0.03	2,573	0.08	0.10	0.35
Overhead Employee Benefits	5,829	0.80	1.07	4.51	6,899	0.52	0.66	1.99	20,487	0.63	0.80	2.82
Freight & Express	481	0.07	0.09	0.37	466	0.03	0.04	0.13	0	0.00	0.00	0.00
Heat, Light & Water	3,526	0.48	0.65	2.73	1,789	0.13	0.17	0.52	4,929	0.15	0.19	0.68
Company Insurance--General	10,042	1.38	1.84	7.77	12,780	0.96	1.22	3.68	26,119	0.81	1.02	3.60
Overhead Empl. Worker's Comp.	1,272	0.17	0.23	0.98	7,309	0.55	0.70	2.11	3,879	0.12	0.15	0.53
Public & Employer's Liab. Ins.	1,617	0.22	0.30	1.25	2,798	0.21	0.27	0.81	2,078	0.06	0.08	0.29
Legal & Accounting	2,567	0.35	0.47	1.99	9,672	0.73	0.93	2.79	13,658	0.42	0.54	1.88
Miscellaneous	756	0.10	0.14	0.59	2,248	0.17	0.22	0.65	5,004	0.15	0.20	0.69
Office Supplies & Expense	3,335	0.46	0.61	2.58	5,577	0.42	0.53	1.61	10,521	0.33	0.41	1.45
Pension & Profit Sharing Plans	181	0.02	0.03	0.14	5,243	0.39	0.50	1.51	23,894	0.74	0.94	3.29
Rent	8,552	1.17	1.57	6.62	6,309	0.47	0.60	1.82	22,832	0.71	0.89	3.14
Repairs & Maintenance	2,876	0.39	0.53	2.23	3,825	0.29	0.37	1.10	3,208	0.10	0.13	0.44
Plan, Bid Bonds, Est. & Engin. Exp.	732	0.10	0.13	0.57	2,170	0.16	0.21	0.63	5,359	0.17	0.21	0.74
Salaries & Wages--Overhead Pers.	59,152	8.11	10.86	45.77	129,210	9.71	12.37	37.23	279,917	8.65	10.97	38.55
Shop Supplies & Expense	1,702	0.23	0.31	1.32	424	0.03	0.04	0.12	2,274	0.07	0.09	0.31
Small Tools	1,268	0.17	0.23	0.98	2,290	0.17	0.22	0.66	4,738	0.15	0.19	0.65
Taxes & Licenses--General	3,651	0.50	0.67	2.82	3,033	0.23	0.29	0.87	12,116	0.37	0.47	1.67
Taxes--Overhead Payroll	5,439	0.75	1.00	4.21	10,667	0.80	1.02	3.07	25,049	0.77	0.98	3.45
Telephone, Telegraph & Postage	3,163	0.43	0.58	2.45	3,921	0.29	0.38	1.13	13,176	0.41	0.52	1.81
Travel (Administrative)	1,693	0.23	0.31	1.31	9,734	0.73	0.93	2.80	1,664	0.05	0.07	0.23
Other Expenses	-1,112	-0.15	-0.20	-0.86	-13,844	-1.04	-1.33	-3.99	7,190	0.22	0.28	0.99

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
7,077,819	100.00	116.70	384.39	Insufficient Data				3,398,336	100.00	119.81	410.33
2,863,909	40.46	47.22	155.54	Insufficient Data				1,422,173	41.85	50.14	171.72
1,841,302	26.02	30.36	100.00	Insufficient Data				828,199	24.37	29.20	100.00
744,609	10.52	12.28	40.44	Insufficient Data				260,412	7.66	9.18	31.44
195,324	2.76	3.22	10.61	Insufficient Data				149,120	4.39	5.26	18.01
419,583	5.93	6.92	22.79	Insufficient Data				176,577	5.20	6.23	21.32
6,064,727	85.69	100.00	329.37	Insufficient Data				2,836,481	83.47	100.00	342.49
1,013,092	14.31	16.70	55.02	Insufficient Data				561,855	16.53	19.81	67.84
772,910	10.92	12.74	41.98	Insufficient Data				452,943	13.33	15.97	54.69
240,182	3.39	3.96	13.04	Insufficient Data				108,912	3.20	3.84	13.15
5,642	0.36	0.42	1.39	Insufficient Data				10,325	0.30	0.36	1.25
15,001	0.21	0.25	0.81	Insufficient Data				29,358	0.86	1.04	3.54
229,541	3.24	3.78	12.47	Insufficient Data				127,945	3.76	4.51	15.45
26,113	0.37	0.43	1.42	Insufficient Data				32,907	0.97	1.16	3.97
203,428	2.87	3.35	11.05	Insufficient Data				95,038	2.80	3.35	11.48

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
772,910	10.92	12.74	41.98	Insufficient Data				452,943	13.33	15.97	54.69
6,355	0.09	0.10	0.35	Insufficient Data				4,154	0.12	0.15	0.50
58,090	0.82	0.96	3.15	Insufficient Data				30,372	0.89	1.07	3.67
378	0.01	0.01	0.02	Insufficient Data				-69	0.00	0.00	-0.01
1,175	0.02	0.02	0.06	Insufficient Data				1,204	0.04	0.04	0.15
75	0.00	0.00	0.00	Insufficient Data				139	0.00	0.00	0.02
32,102	0.45	0.53	1.74	Insufficient Data				17,100	0.50	0.60	2.06
3,611	0.05	0.06	0.20	Insufficient Data				2,890	0.09	0.10	0.35
0	0.00	0.00	0.00	Insufficient Data				1,383	0.04	0.05	0.17
16,128	0.23	0.27	0.88	Insufficient Data				10,945	0.32	0.39	1.32
1,309	0.02	0.02	0.07	Insufficient Data				1,051	0.03	0.04	0.13
7,514	0.11	0.12	0.41	Insufficient Data				4,537	0.13	0.16	0.55
29,750	0.42	0.49	1.62	Insufficient Data				17,853	0.53	0.63	2.16
5,830	0.08	0.10	0.32	Insufficient Data				4,992	0.15	0.18	0.60
25,460	0.36	0.42	1.38	Insufficient Data				5,116	0.15	0.18	0.62
16,205	0.23	0.27	0.88	Insufficient Data				11,654	0.34	0.41	1.41
4,740	0.07	0.08	0.26	Insufficient Data				4,458	0.13	0.16	0.54
24,918	0.35	0.41	1.35	Insufficient Data				11,989	0.35	0.42	1.45
14,148	0.20	0.23	0.77	Insufficient Data				9,687	0.29	0.34	1.17
37,830	0.53	0.62	2.05	Insufficient Data				18,863	0.56	0.67	2.28
8,421	0.12	0.14	0.46	Insufficient Data				3,839	0.11	0.14	0.46
910	0.01	0.02	0.05	Insufficient Data				3,289	0.10	0.12	0.40
242,177	3.42	3.99	13.15	Insufficient Data				217,351	6.40	7.66	26.24
12,866	0.18	0.21	0.70	Insufficient Data				2,935	0.09	0.10	0.35
0	0.00	0.00	0.00	Insufficient Data				2,158	0.06	0.08	0.26
10,684	0.15	0.18	0.58	Insufficient Data				9,823	0.29	0.35	1.19
13,496	0.19	0.22	0.73	Insufficient Data				15,671	0.46	0.55	1.89
16,232	0.23	0.27	0.88	Insufficient Data				8,999	0.26	0.32	1.09
6,465	0.09	0.11	0.35	Insufficient Data				7,539	0.22	0.27	0.91
176,042	2.49	2.90	9.56	Insufficient Data				23,019	0.68	0.81	2.78

District 9

Income and Expense

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% % Sales	Prime Cost	% Labor
Total Sales:	682,190	100.00	151.74	489.38	1,421,751	100.00	139.65	426.00	3,497,844	100.00	122.15	459.04
Prime Cost:												
Material	242,918	35.61	54.03	174.26	454,343	31.96	44.63	136.13	1,481,968	42.37	51.75	194.49
Direct Labor Wages	139,400	20.43	31.01	100.00	333,747	23.47	32.78	100.00	761,990	21.78	26.61	100.00
Labor Adder	36,759	5.39	8.18	26.37	112,365	7.90	11.04	33.67	379,001	10.84	13.24	49.74
Other Direct Job Expense	14,578	2.14	3.24	10.46	55,144	3.88	5.42	16.52	99,135	2.83	3.46	13.01
Subcontract Expense	15,924	2.33	3.54	11.42	62,461	4.39	6.14	18.71	141,500	4.05	4.94	18.57
Total Prime Cost	449,579	65.90	100.00	322.51	1,018,059	71.61	100.00	305.04	2,863,595	81.87	100.00	375.80
Gross Income	232,611	34.10	51.74	166.87	403,691	28.39	39.65	120.96	634.249	18.13	22.15	83.24
Total Overhead Expenses	188,836	27.68	42.00	135.46	337,794	23.76	33.18	101.21	563,977	16.12	19.69	74.01
Operating Profit	43,775	6.42	9.74	31.40	65,898	4.63	6.47	19.74	70,272	2.01	2.45	9.22
Total Interest Expense	7,604	1.11	1.69	5.46	9,319	0.66	0.92	2.79	30,883	0.88	1.08	4.05
Non-Operating Income/Expense	7,080	1.04	1.57	5.08	-2,976	-0.21	-0.29	-0.89	39,293	1.12	1.37	5.16
Net Profit Before Tax	43,251	6.34	9.62	31.03	53,604	3.77	5.27	16.06	78.682	2.25	2.75	10.33
Income Taxes	10,902	1.60	2.43	7.82	9.503	0.67	0.93	2.85	28,531	0.82	1.00	3.74
Net Profit After Tax	32,349	4.74	7.20	23.21	44,101	3.10	4.33	13.21	50,151	1.43	1.75	6.58

Overhead Expenses

	Group 1 Annual Direct Payroll Under $250,000				Group 2 Annual Direct Payroll $250,001 to $500,000				Group 3 Annual Direct Payroll $500,001 to $1,000,000			
	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	188,836	27.68	42.00	135.46	337,794	23.76	33.18	101.21	563,977	16.12	19.69	74.01
Advertising & Promotion	1,468	0.22	0.33	1.05	2,391	0.17	0.23	0.72	9,791	0.28	0.34	1.28
Automobiles & Trucks	10,245	1.50	2.28	7.35	15,104	1.06	1.48	4.53	34,487	0.99	1.20	4.53
Bad Debts	1,673	0.25	0.37	1.20	1,776	0.12	0.17	0.53	6,502	0.19	0.23	0.85
Charitable Contributions	541	0.08	0.12	0.39	515	0.04	0.05	0.15	1,113	0.03	0.04	0.15
Collection Expense	51	0.01	0.01	0.04	67	0.00	0.01	0.02	0	0.00	0.00	0.00
Depreciation & Amortization	8,322	1.22	1.85	5.97	15,362	1.08	1.51	4.60	26,314	0.75	0.92	3.45
Dues & Subscriptions	2,452	0.36	0.55	1.76	3,034	0.21	0.30	0.91	2,888	0.08	0.10	0.38
Education Expenses	639	0.09	0.14	0.46	134	0.01	0.01	0.04	1,541	0.04	0.05	0.20
Overhead Employee Benefits	6,376	0.93	1.42	4.57	14,799	1.04	1.45	4.43	19,239	0.55	0.67	2.52
Freight & Express	170	0.02	0.04	0.12	560	0.04	0.06	0.17	0	0.00	0.00	0.00
Heat, Light & Water	2,198	0.32	0.49	1.58	2,442	0.17	0.24	0.73	3,776	0.11	0.13	0.50
Company Insurance--General	8,692	1.27	1.93	6.24	20,590	1.45	2.02	6.17	34,309	0.98	1.20	4.50
Overhead Empl. Worker's Comp.	7,313	1.07	1.63	5.25	8,491	0.60	0.83	2.54	2,503	0.07	0.09	0.33
Public & Employer's Liab. Ins.	3,807	0.56	0.85	2.73	5,400	0.38	0.53	1.62	18,243	0.52	0.64	2.39
Legal & Accounting	6,009	0.88	1.34	4.31	12,571	0.88	1.23	3.77	17,507	0.50	0.61	2.30
Miscellaneous	843	0.12	0.19	0.60	6,374	0.45	0.63	1.91	1,024	0.03	0.04	0.13
Office Supplies & Expense	5,189	0.76	1.15	3.72	8,534	0.60	0.84	2.56	15,100	0.43	0.53	1.98
Pension & Profit Sharing Plans	7,663	1.12	1.70	5.50	9,133	0.64	0.90	2.74	7,014	0.20	0.24	0.92
Rent	12,957	1.90	2.88	9.29	15,870	1.12	1.56	4.76	23,783	0.68	0.83	3.12
Repairs & Maintenance	1,870	0.27	0.42	1.34	6,225	0.44	0.61	1.87	4,513	0.13	0.16	0.59
Plan, Bid Bonds, Est. & Engin. Exp.	926	0.14	0.21	0.66	2,007	0.14	0.20	0.60	5,874	0.17	0.21	0.77
Salaries & Wages--Overhead Pers.	66,754	9.79	14.85	47.89	119,868	8.43	11.77	35.92	246,406	7.04	8.60	32.34
Shop Supplies & Expense	2,417	0.35	0.54	1.73	925	0.07	0.09	0.28	1,673	0.05	0.06	0.22
Small Tools	1,269	0.19	0.28	0.91	966	0.07	0.09	0.29	4,123	0.12	0.14	0.54
Taxes & Licenses--General	2,598	0.38	0.58	1.86	4,431	0.31	0.44	1.33	9,997	0.29	0.35	1.31
Taxes--Overhead Payroll	10,166	1.49	2.26	7.29	19,360	1.36	1.90	5.80	21,412	0.61	0.75	2.81
Telephone, Telegraph & Postage	5,195	0.76	1.16	3.73	6,528	0.46	0.64	1.96	9,943	0.28	0.35	1.30
Travel (Administrative)	1,771	0.26	0.39	1.27	1,651	0.12	0.16	0.49	8,437	0.24	0.29	1.11
Other Expenses	9,271	1.36	2.06	6.65	32,687	2.30	3.21	9.79	26,466	0.76	0.92	3.47

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
6,416,961	100.00	126.80	360.65	30,001,331	100.00	118.94	378.56	5,870,884	100.00	122.84	384.98
2,149,223	33.49	42.47	120.79	9,556,903	31.85	37.89	120.59	1,953,075	33.27	40.87	128.07
1,779,270	27.73	35.16	100.00	7,925,035	26.42	31.42	100.00	1,524,994	25.98	31.91	100.00
655,022	10.21	12.94	36.81	3,481,983	11.61	13.80	43.94	634,264	10.80	13.27	41.59
320,740	5.00	6.34	18.03	1,906,182	6.35	7.56	24.05	321,124	5.47	6.72	21.06
156,397	2.44	3.09	8.79	2,353,725	7.85	9.33	29.70	345,793	5.89	7.24	22.68
5,060,651	78.86	100.00	284.42	25,223,828	84.08	100.00	318.28	4,779,250	81.41	100.00	313.39
1,356,310	21.14	26.80	76.23	4,777,502	15.92	18.94	60.28	1,091,634	18.59	22.84	71.58
1,161,553	18.10	22.95	65.28	3,348,337	11.16	13.27	42.25	845,200	14.40	17.68	55.42
194,757	3.04	3.85	10.95	1,429,166	4.76	5.67	18.03	246,434	4.20	5.16	16.16
38,559	0.60	0.76	2.17	206,935	0.69	0.82	2.61	41,196	0.70	0.86	2.70
65,308	1.02	1.29	3.67	185,757	0.62	0.74	2.34	43,504	0.74	0.91	2.85
221,506	3.45	4.38	12.45	1,407,987	4.69	5.58	17.77	248,743	4.24	5.20	16.31
60,124	0.94	1.19	3.38	580,795	1.94	2.30	7.33	90,765	1.55	1.90	5.95
161,382	2.51	3.19	9.07	827,192	2.76	3.28	10.44	157,977	2.69	3.31	10.36

Group 4 Annual Direct Payroll $1,000,001 to $2,500,000				Group 5 Annual Direct Payroll Over $2,500,000				District Average			
Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor	Average Dollars	% Sales	% Prime Cost	% Labor
1,161,553	18.10	22.95	65.28	3,348,337	11.16	13.27	42.25	845,200	14.40	17.68	55.42
14,688	0.23	0.29	0.83	47,252	0.16	0.19	0.60	10,993	0.19	0.23	0.72
30,950	0.48	0.61	1.74	355,965	1.19	1.41	4.49	59,473	1.01	1.24	3.90
18,876	0.29	0.37	1.06	139,048	0.46	0.55	1.75	22,224	0.38	0.47	1.46
6,721	0.10	0.13	0.38	5,698	0.02	0.02	0.07	2,555	0.04	0.05	0.17
0	0.00	0.00	0.00	0	0.00	0.00	0.00	30	0.00	0.00	0.00
38,651	0.60	0.76	2.17	92,883	0.31	0.37	1.17	28,386	0.48	0.59	1.86
6,633	0.10	0.13	0.37	20,246	0.07	0.08	0.26	5,598	0.10	0.12	0.37
2,927	0.05	0.06	0.16	1,716	0.01	0.01	0.02	1,304	0.02	0.03	0.09
35,736	0.56	0.71	2.01	173,667	0.58	0.69	2.19	35,477	0.60	0.74	2.33
267	0.00	0.01	0.01	0	0.00	0.00	0.00	209	0.00	0.00	0.01
8,825	0.14	0.17	0.50	27,390	0.09	0.11	0.35	6,846	0.12	0.14	0.45
29,397	0.46	0.58	1.65	164,616	0.55	0.65	2.08	36,884	0.63	0.77	2.42
3,813	0.06	0.08	0.21	24,445	0.08	0.10	0.31	8,098	0.14	0.17	0.53
28,045	0.44	0.55	1.58	0	0.00	0.00	0.00	10,818	0.18	0.23	0.71
49,573	0.77	0.98	2.79	88,233	0.29	0.35	1.11	27,686	0.47	0.58	1.82
7,446	0.12	0.15	0.42	1,015	0.00	0.00	0.01	3,180	0.05	0.07	0.21
23,228	0.36	0.46	1.31	92,884	0.31	0.37	1.17	21,282	0.36	0.45	1.40
44,542	0.69	0.88	2.50	94,835	0.32	0.38	1.20	26,015	0.44	0.54	1.71
58,102	0.91	1.15	3.27	144,681	0.48	0.57	1.83	40,134	0.68	0.84	2.63
5,868	0.09	0.12	0.33	26,085	0.09	0.10	0.33	6,627	0.11	0.14	0.43
25,458	0.40	0.50	1.43	5,097	0.02	0.02	0.06	7,557	0.13	0.16	0.50
616,150	9.60	12.18	34.63	1,454,126	4.85	5.76	18.35	381,461	6.50	7.98	25.01
7,566	0.12	0.15	0.43	43,342	0.14	0.17	0.55	8,006	0.14	0.17	0.52
4,594	0.07	0.09	0.26	82,648	0.28	0.33	1.04	11,904	0.20	0.25	0.78
12,948	0.20	0.26	0.73	36,550	0.12	0.14	0.46	10,128	0.17	0.21	0.66
33,591	0.52	0.66	1.89	122,697	0.41	0.49	1.55	31,443	0.54	0.66	2.06
28,632	0.45	0.57	1.61	83,444	0.28	0.33	1.05	20,317	0.35	0.43	1.33
9,565	0.15	0.19	0.54	11,074	0.04	0.04	0.14	5,443	0.09	0.11	0.36
8,810	0.14	0.17	0.50	8,701	0.03	0.03	0.11	15,138	0.26	0.32	0.99

Canada

Income and Expense

District Average

	Average Dollars	% Sales	% Prime Cost	% Labor
Total Sales:	7,533,258	100.00	127.73	323.23
Prime Cost:				
Material	3,039,178	40.34	51.53	130.40
Direct Labor Wages	2,330,646	30.94	39.52	100.00
Labor Adder	293,773	3.90	4.98	12.60
Other Direct Job Expense	121,375	1.61	2.06	5.21
Subcontract Expense	112,744	1.50	1.91	4.84
Total Prime Cost	5,897,766	78.29	100.00	253.05
Gross Income	1,635,491	21.71	27.73	70.17
Total Overhead Expenses	1,223,378	16.24	20.74	52.49
Operating Profit	412,114	5.47	6.99	17.68
Total Interest Expense	32,851	0.44	0.56	1.41
Non-Operating Income/Exp.	42,964	0.57	0.73	1.84
Net Profit Before Tax	422,227	5.60	7.16	18.12
Income Taxes	120,127	1.59	2.04	5.15
Net Profit After Tax	302,099	4.01	5.12	12.96

Overhead Expenses

District Average

	Average Dollars	% Sales	% Prime Cost	% Labor
Total Overhead	1,223,378	16.24	20.74	52.49
Advertising & Promotion	76,539	1.02	1.30	3.28
Automobiles & Trucks	93,094	1.24	1.58	3.99
Bad Debts	5,845	0.08	0.10	0.25
Charitable Contributions	1,758	0.02	0.03	0.08
Collection Expense	2,885	0.04	0.05	0.12
Depreciation & Amortization	25,913	0.34	0.44	1.11
Dues & Subscriptions	4,709	0.06	0.08	0.20
Education Expenses	4,339	0.06	0.07	0.19
Overhead Employee Benefits	33,983	0.45	0.58	1.46
Freight & Express	9,917	0.13	0.17	0.43
Heat, Light & Water	17,004	0.23	0.29	0.73
Company Insurance--General	17,205	0.23	0.29	0.74
Overhead Empl. Worker's Comp.	11,257	0.15	0.19	0.48
Public & Employer's Liab. Ins.	6,323	0.08	0.11	0.27
Legal & Accounting	30,522	0.41	0.52	1.31
Miscellaneous	10,319	0.14	0.17	0.44
Office Supplies & Expense	31,225	0.41	0.53	1.34
Pension & Profit Sharing Plans	23,541	0.31	0.40	1.01
Rent	60,428	0.80	1.02	2.59
Repairs & Maintenance	11,645	0.15	0.20	0.50
Plan, Bid Bonds, Est. & Engin. Exp.	2,272	0.03	0.04	0.10
Salaries & Wages--Overhead Pers.	650,903	8.64	11.04	27.93
Shop Supplies & Expense	6,211	0.08	0.11	0.27
Small Tools	17,566	0.23	0.30	0.75
Taxes & Licenses--General	8,854	0.12	0.15	0.38
Taxes--Overhead Payroll	2,821	0.04	0.05	0.12
Telephone, Telegraph & Postage	22,753	0.30	0.39	0.98
Travel (Administrative)	9,633	0.13	0.16	0.41
Other Expenses	25,852	0.34	0.44	1.11

Self Evaluator--Comparative Analysis

Your Group # ________ **Your District #** ________

	Your Facts $	%	Financial Performance Report	%	Variance $	%	Plan of Action
Total Sales		100		100		100	
Prime Cost:							
Material							
Direct Labor Wages							
Labor Adder							
Other Direct Job Expense							
Subcontract Expense							
Total Prime Cost							
Gross Income							
Total Overhead Expenses							
Operating Profit							
Total Interest Expense							
Non-Operating Income/Expense							
Net Profit Before Tax							
Income Taxes							
Net Profit After Tax							
Overhead Expenses: Advertising & Promotion							
Automobiles & Trucks							
Bad Debts							
Charitable Contributions							
Collection Expense							
Depreciation & Amortization							
Dues & Subscriptions							
Education Expenses							
Overhead Employee Benefits							
Freight & Express							
Heat, Light & Water							
Company Insurance–General							
Overhead Empl. Worker's Comp.							
Public & Employer's Liab. Ins.							
Legal & Accounting							
Miscellaneous							
Office Supplies & Expense							
Pension & Profit Sharing Plans							
Rent							
Repairs & Maintenance							
Plan/Bid Bonds/Est. & Engin. Exp							
Salaries & Wages–Overhead Pers.							
Shop Supplies & Expense							
Small Tools							
Taxes & Licenses–General							
Taxes–Overhead Payroll							
Telephone, Telegraph & Postage							
Travel (Administrative)							
Other Expenses							
Total Overhead							

Profit Analyzer--Planning Guide for Operating Profit Control

	Your Last Accounting Year $	%	Budget Plan $	%	Increase (Decrease) $	% Increase (Decrease)	Plan of Action
Total Sales							
Prime Cost:							
Material							
Direct Labor Wages							
Labor Adder							
Other Direct Job Expense							
Subcontract Expense							
Total Prime Cost							
Gross Income							
Overhead Expenses: Advertising & Promotion							
Automobiles & Trucks							
Bad Debts							
Charitable Contributions							
Collection Expense							
Depreciation & Amortization							
Dues & Subscriptions							
Education Expenses							
Overhead Employee Benefits							
Freight & Express							
Heat, Light & Water							
Company Insurance--General							
Overhead Empl. Worker's Comp.							
Public & Employer's Liab. Ins.							
Legal & Accounting							
Miscellaneous							
Office Supplies & Expense							
Pension & Profit Sharing Plans							
Rent							
Repairs & Maintenance							
Plan, Bid Bonds, Est. & Engin. Exp.							
Salaries & Wages--Overhead Pers.							
Shop Supplies & Expense							
Small Tools							
Taxes & Licenses--General							
Taxes--Overhead Payroll							
Telephone, Telegraph & Postage							
Travel (Administrative)							
Other Expenses							
Total Overhead							
Operating Profit Before Taxes							

Financial Ratios

A. Liquidity Ratio: Current Ratio							
B. Profitability Ratios: Gross Income Percentage							
Profit on Sales (after tax)							
Return on Total Assets (after tax							
Return on Net Worth (after tax)							
C. Financial Structure Ratios: Debt Ratio							
Times Interest Earned							
D. Activity Ratio: Fixed Asset Turnover							
Net Sales to Working Capital							
E. Sales Growth: Sales Change from Prior Year							

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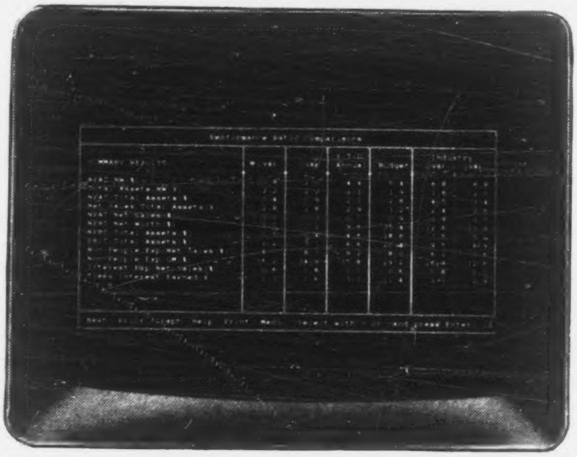

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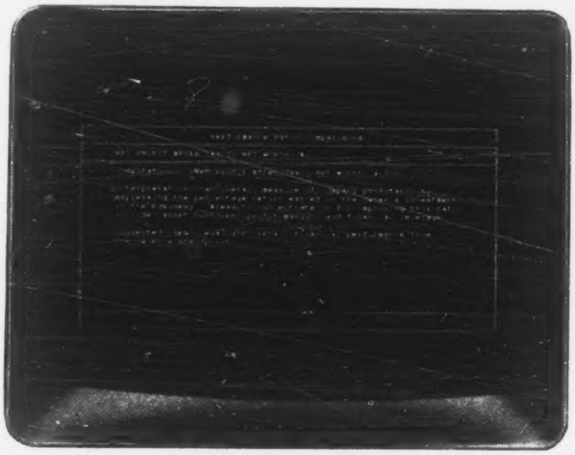

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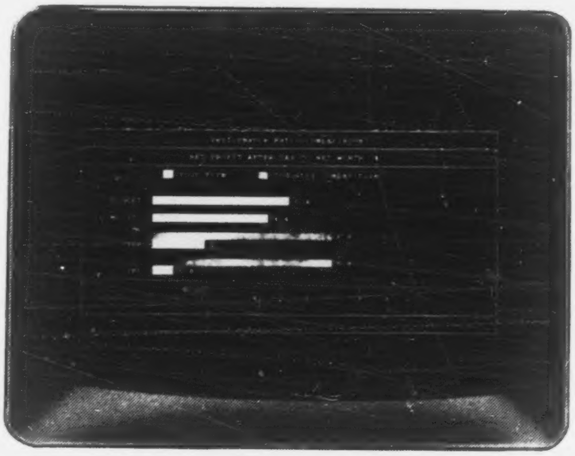

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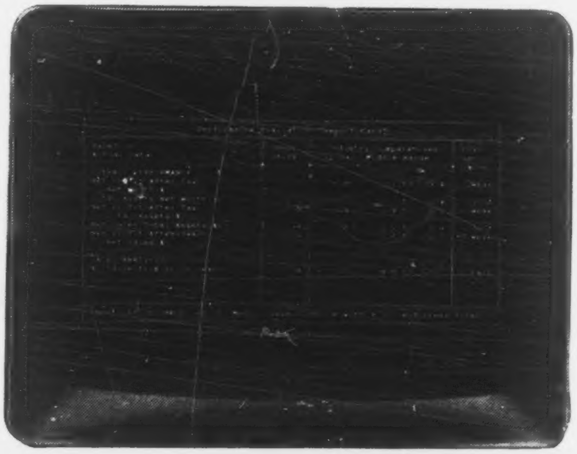

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